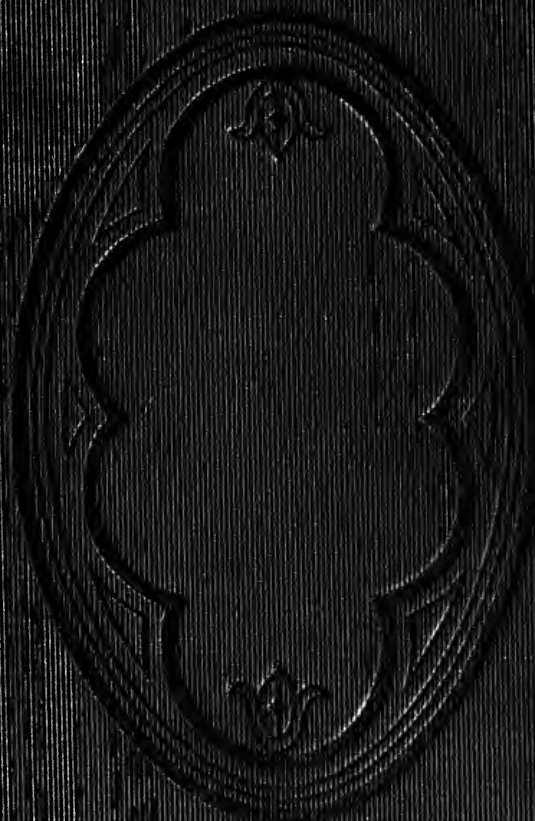


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FIRST ANNUAL REPORT

ON THE

COMPARATIVE FINANCIAL STATISTICS

OF THE

CITIES AND TOWNS OF MASSACHUSETTS,

COVERING MUNICIPAL FISCAL YEARS ENDING BETWEEN  
NOVEMBER 30, 1906, AND APRIL 1, 1907.

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BY THE

CHIEF OF THE BUREAU OF STATISTICS OF LABOR.

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# THE COMPARATIVE FINANCIAL STATISTICS OF MASSACHUSETTS MUNICIPALITIES.

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## INTRODUCTION.

The application of machinery to manufactures a century or more ago instantly caused not only a wonderful increase in output but also great economies in productive processes, but the industrial world was a long time in finding out that wastefulness and inefficiency in administration also constitute a most expensive violation of economic law; once the tremendous importance of this discovery was appreciated, the rapidity with which methods were devised for the elimination of administrative waste has been nothing short of marvelous. But that inefficiency in the domain of government, wherever it exists, is also and no less a species of economic waste which in the last analysis is a heavy burden upon every individual citizen, is only now beginning to be widely felt; and when the people are thoroughly aroused to this fact it is as inevitable that sooner or later they will find the remedy and scientifically apply it as that democracy cannot fail.

Scarcely more than a dozen years ago the first voice was raised in the United States <sup>1</sup> to demand the collection of exact data for the purpose of promoting the erection of scientifically constructed municipal governments for our American cities. The organized effort, with this end in view, originated with the National Municipal League and was given momentum by the Bureau of the Census at Washington. Ohio was first among the States to systematically undertake the standardization of municipal financial reports, and in 1906 the General Court passed the law inaugurating the work in this Commonwealth, the first results of which are presented in this volume.

It is conceivable that statistics may sometimes be of use in serving merely as a record of achievement in a given department of human

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<sup>1</sup> Comparative municipal statistics have been gathered and published in Europe for a much longer period. Financial statistics for the local English poor-law authorities have been prepared since 1834, and since the creation of the local government board in 1871 reports from all local authorities have been published annually. France and Italy also publish annual statements of receipts and expenditures of communes, and from 1879 to 1889 bulletins were published under the auspices of the International Congress of Statistics containing comparisons of receipts and expenditures for certain continental cities. The best work now being done in Europe on this subject is that which is being performed under the editorship of M. Neefe, Director of the Statistical Bureau of Breslau, and appears annually in the *Statistisches Jahrbuch Deutscher Städte*, which was first published in 1890; it deals with the cities of Germany of over 50,000. A somewhat similar, but inferior, publication, the *Oesterreichisches Städtebuch*, is issued by the Austrian Statistical Central Commission. An annual report on the municipal statistics of Ontario is issued by the Bureau of Industries of the Department of Agriculture.

knowledge. But it may fairly be said that, generally speaking, they should be gathered and published as a means rather than an end, and the justification for the present addition to the already considerable statistical output of the Commonwealth of Massachusetts rests upon this practical consideration, being reflected more particularly in the suggestions and recommendations which are summarized on page xxxi.

That the report as it stands is not free from imperfections we are fully conscious, for to undertake the examination, classification, and consolidation into comparable form of the receipts and disbursements of 354 municipalities, hardly any two of which kept their books of account on the same basis, was to plunge into a veritable statistical jungle. The degree of success which has attended this enterprise is to be measured by the matter and form of the report herewith presented, and of the result, viewed as a contribution to the cause of civic efficiency, the reader must judge. That some progress has been made in the evolution of a form that may eventually serve as a model for the classification of Massachusetts municipal accounts would, we believe, be apparent by a careful comparison in detail of the original schedule sent out by the Bureau at the inception of the work two years ago and that now in use. We trust, therefore, that the Legislature and public will find this first report of sufficient merit to vindicate the beginning which has been made, and that it will in some measure be helpful in advancing the cause which it seeks to promote.

The classifications used in the report are intended not only to encourage the usage of common terms by all our cities and towns in their bookkeeping systems, but also to reflect, as accurately as possible, exact definitions. This effort to build up a complete functional classification of all municipal receipts and payments has been one of the difficult and most tedious duties in connection with the establishment of the work. The way for it had been paved, of course, by the schedules of the National Municipal League and of the Census Bureau at Washington, and the desirability of maintaining uniformity with the latter has been constantly kept in view. On some points, however, the Washington authorities are not yet fully decided; with respect to a few others it has been deemed desirable, in deference to local customs and conditions, to depart, temporarily at least, from the classification of the Census Bureau, whose officials have, it is proper to say, generally conceded the wisdom of such a policy. The ideal in all respects has not yet been achieved even in theory; hence the classification of accounts according to function remains a matter of education to the official whose specific duty it is to forward this object as well as to those local accountants who are only beginning to appreciate the significance of keeping their records with careful regard for system and in considerable detail. Arbitrary decisions will doubtless continue, in some instances, unavoidable, until in the evolution of the theory of municipal accounting all its moot questions shall have been solved by its final reduction to an exact science.

## PURPOSE OF THE WORK.

The enormous industrial development begun in the early decades of the nineteenth century and now spread to nearly the whole civilized world and the tendency of population to concentrate in great urban centers constitute beyond much doubt the two deepest and broadest social phenomena of our time. The one is but the corollary of the other, and a scientific administration of municipal affairs is hardly second in economic importance to an equitable adjustment of the relations of capital and labor.

Neither of these phenomena which are proving to be such potent factors in the evolution of democracy was foreseen by our American forefathers. In point of time, the Australia of to-day is certainly no farther away from, if indeed it is not much nearer its native barbarism, than was the United States at the close of the Revolution; in point of pure economic development (without attempting to consider what the possible effect upon it of political policies of a socialistic nature may have been), its growth has been marvelous, almost if not quite keeping pace proportionately with countries centuries older. In 1800, the population of the United States was 5,308,483. Only 172,010 of this number were persons dwelling in places of 10,000 and over, and the cities in that class were to be counted on the fingers of one hand (New York, 60,515; Philadelphia, 41,220; Baltimore, 26,514; Boston, 24,937; Charleston, 18,824). Only 3.24 per cent of the population of the United States then lived in cities of 10,000 or over; yet Australia, exclusive of New Zealand, 100 years later (Census of 1901), with a population of 3,773,248 (or a million and a half less than the United States had in 1800), had in its cities of over 10,000 a total of 1,714,599, or 45.44 per cent of its entire population.<sup>1</sup> "But," as Dr. Weber has pointed out,<sup>2</sup> "Australia is of the nineteenth, rather than of the eighteenth century; and that is the vital fact which explains the striking difference in the distribution of population" at different periods of the history of the two countries. But while the rapidity with which population has increased and concentrated in the cities of Australia probably has no parallel elsewhere in the world, it is emphatically a notable factor in the progress of civilization in continental Europe as well as in America; it is apparent, indeed, wherever manufactures have been developed to such an extent as to effect a perceptible alteration in the employments of the people.

This increasing tendency of the people to concentrate in cities is, among American States, especially notable in Massachusetts, which can boast a larger proportion of its population residing in places of over 8,000 than any other Commonwealth in the Union, with the exception only of

<sup>1</sup> Meantime, in the century between 1800 and 1900, while the population of the United States rose from 5,308,483 to 76,303,387, the population of places having 8,000 or more inhabitants had risen to 24,992,199, or 32.75 per cent of the whole, and the number of such places was 545.

<sup>2</sup> *The Growth of Cities in the Nineteenth Century*, Adna Ferrin Weber, Ph.D., Columbia University: Studies in History, Economics, and Public Law, The MacMillan Company, New York, 1899, p. 1.

little Rhode Island. The transformation in Massachusetts is strikingly shown by the following table:

YEARS.	UNDER 5,000 POPULATION		OVER 5,000 POPULATION		UNDER 20,000 POPULATION	
	Number	Percentages	Number	Percentages	Number	Percentages
1875, . . . . .	542,388	32.83	1,109,544	67.17	904,338	54.74
1880, . . . . .	551,841	30.95	1,231,244	69.05	945,834	53.04
1885, . . . . .	528,849	27.23	1,413,292	72.77	947,407	48.78
1890, . . . . .	513,807	22.95	1,725,136	77.05	989,645	44.20
1895, . . . . .	465,662	18.63	2,034,521	81.37	1,005,277	40.21
1900, . . . . .	443,764	15.82	2,361,582	84.18	1,050,500	37.45
1905, . . . . .	428,871	14.28	2,574,809	85.72	1,068,230	35.56
1910 (estimated), . .	413,579	12.86	2,802,431	87.14	1,084,760	33.73

YEARS.	OVER 20,000 POPULATION		UNDER 30,000 POPULATION		OVER 30,000 POPULATION	
	Number	Percentages	Number	Percentages	Number	Percentages
1875, . . . . .	747,574	45.26	1,019,241	61.70	632,671	38.30
1880, . . . . .	837,251	46.96	1,090,085	61.13	693,000	38.87
1885, . . . . .	994,734	51.22	1,147,027	59.06	795,114	40.94
1890, . . . . .	1,249,298	55.80	1,191,806	53.23	1,047,137	46.77
1895, . . . . .	1,494,906	59.79	1,206,359	48.25	1,293,824	51.75
1900, . . . . .	1,754,846	62.55	1,194,303	42.57	1,611,043	57.43
1905, . . . . .	1,935,450	64.44	1,268,438	42.23	1,735,192	57.77
1910 (estimated), . .	2,131,250	66.27	1,347,187	41.89	1,868,823	58.11

From this table it appears that no farther back than the Census of 1875, 32.83 per cent of the population resided in towns of 5,000 and under. In 30 years this percentage had been reduced to 14.28. In 1875, 632,671 persons in Massachusetts, or 38.30 per cent of the total population of the State, dwelt in places of 30,000 and over. According to the Census of 1905, the number of persons dwelling in places of 30,000 or over has risen to 1,735,192, or 57.77 per cent of the total. If we accept the arbitrary figure, 8,000, adopted by the federal authorities as fairly representing the dividing line between rural and urban communities, we are told by the Director of the United States Census that the forthcoming enumeration of 1910 will probably disclose the fact that 90 per cent of the population of Massachusetts are living under urban conditions. These statistics of increasing urban population are of momentous and inescapable significance in their bearing upon civic problems. "Our cities," says Carroll D. Wright, referring to general conditions in America, "grow so rapidly and they are so poorly governed that it is a matter of vital national importance that great reforms should be inaugurated, for if the cities are corrupt the influence on the rest of the country will be disastrous."



The application of these observations to the specific field of this report was recently well made by Prof. Charles J. Bullock, who said:<sup>1</sup>

It is highly desirable from a practical point of view, as well as a scientific, that we know, in the first place, whether the expenditures are increasing more rapidly than population. In many branches they are. In some others it is not certain. We need to know, if possible, whether they are increasing relatively to the growth of wealth and industries of the country, from which must be drawn the revenue for meeting the expenditures thus created. We need to know whether the increase is uniform all along the line, and whether we must look for a continued increase of these expenditures. . . .

From his point of view the city auditor or accountant is conducting a scientific experiment station. From his point of view your public official responsible for a system of accounting is conducting a laboratory in which are being worked out the data from which both the practical man and the scientific observer must get the data that are essential for the solution of some of the greatest problems of the age. So that while this movement is to be commended as of great practical value for the improvement of the financial standing of our cities, it has far-reaching importance when we look upon it as a movement for gathering data essential to enable the student of modern social conditions to determine whither our civilization is tending and whether it is likely to prove a failure or success.

With respect to public expenditures, some writers have claimed that increasing population ought to result in a decrease of debt per capita and, corollary thereto, a decrease in taxation per capita. This theory assumes that public service can be marketed in a manner not dissimilar from manufactured products. It is one of the most common facts of industry that, generally speaking, the larger the equipment in the form of capital invested and efficiency of labor and of plant, the more economically can the manufactured article be produced; and the larger the quantity demanded by the individual consumer, the cheaper it can be quoted to him. The attempt is sometimes made to apply this theory, which frequently works out very well in practice so far as the economics of industry are concerned, to the conduct of governmental affairs. But the analogy is by no means perfect, and chiefly because the State does not approach the question of expenditures from the same point of view as does the individual. The State must, in being obliged to supply service to all the people, take into account numerous factors with which he who buys only for his own needs or for the purpose of personal profit does not have to reckon. The theory of personal expenditure, to which the individual must in the long run adhere whether he be naturally a prudent man or a spendthrift, is that he cannot spend more than his income. Theoretically, the individual first receives his income, be it in the form of a day's wage, a small or large salary, or the earnings from investments; he then proceeds to take what he has and to spend or reinvest it accordingly. But the State, broadly speaking, first takes an account of what its law-makers conceive to be its needs, and it then

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<sup>1</sup> Address at a meeting of Massachusetts city auditors, Boston, January 18, 1908.

proceeds to raise the amount necessary to meet those needs, — though in defining its “needs” it may be admitted that the legislators are not likely to be entirely oblivious of the size of the social fund upon which they may deem the State justified in drawing. According as the wealth of the community will bear the burden of taxation without being too severely oppressed by it, will the State be inclined to increase its functions for the supposed advantage of the general welfare.

The difficulty with the theory that an increase in the number of people to be served by the government should result in some proportionate decrease in expenditures per capita and in a fall in the rate of taxation lies in the fact that the growth of a city involves a great deal more than a mere multiplication of numbers or, indeed, a mere corresponding duplication of service already existing. The idea that the legitimate needs of an increasing population may conceivably increase more rapidly than the increase in numbers, though at first it may seem paradoxical, is very clearly and simply stated by Professor Adams: <sup>1</sup>

When a city or town doubles its population, its original personality is largely lost. It has changed its character as a city, and is no longer confined to the wants it once felt, nor amenable to the rules that once controlled its councils. As localities come to be more and more densely settled, not only are new duties imposed upon their governments, but the performance of accustomed duties requires greater care and expenditure. The extension of the police department, for example, must be proportionally more rapid than the growth of a city in numbers, for density of population breeds crime. The same is true of the health department. Disease springs from filth, and filth is the natural consequence of crowded quarters. Cleanliness cannot be expected, where many people are packed together, unless made the care of the government; and the difficulty of keeping a city clean is increased as tenement houses multiply. In a small town the demand for water may be cheaply met; but double the numbers, and a sufficient water supply frequently becomes the occasion for great expense. It is the same with sewerage, streets, and pavements. Dirt roads and surface drainage do not answer for populous cities. New wants, also, are developed by growth. A country village, where land is cheap, and each house may be surrounded by its grass-plot, is in no need of a public park; but in a densely crowded city these breathing-places are essential for morals as well as health.

In the effort to ascertain, therefore, whether there be any general, fundamental principles which underlie and hence should logically influence public expenditures, several factors suggest themselves for consideration. Mere increase or excess of numbers alone clearly offers no adequate explanation nor can it be urged as necessarily a justification therefor, — though this element, of course, cannot be entirely ignored. The contention that certain classes of expenditures may appreciably be affected by the extent to which population may be scattered or thickly settled upon a given area would seem to have somewhat greater validity; if well-founded, it would follow that in a well-regulated, scientifically administered commu-

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<sup>1</sup> Public Debts, H. C. Adams, p. 350.

nity the expenditures in certain branches of public service ought to show a tendency to rise or fall as the density increases. It is also obvious that as individuals, responsive to the common instincts of human nature, increase their expenditures for personal needs and luxuries as their income increases, so communities, as their taxable wealth rises, may almost inevitably be expected to show a disposition to increase expenditures beyond the actual necessities of corporate protection and the conservation of a moderate degree of comfort for their inhabitants. It will, therefore, undoubtedly be necessary in determining tendencies in expenditures to take valuations into account as well as the actual increase in population and its density. It must be admitted, however, that considerations of this character have not as yet advanced much beyond the stage of theory, for the reason that up to the present time it has not been possible to collate statistics covering a sufficiently broad area and sufficiently comparable to enable entirely satisfactory conclusions to be reached.

The student of municipal finance has hitherto been confronted with utter chaos whenever he has attempted to make comparisons of the important facts of a selected number of cities or towns for the purpose of ascertaining whether any significant deductions might be drawn from them. There has been no uniformity in classification of accounts, and in many cases no bookkeeping worthy of the name. But although the necessity of comprehensive, thorough reform in these respects must appeal to all intelligent citizens, the impracticability of forcing speedy changes in method upon the prejudices and inertia of local officials, many of whom have no wider outlook upon the world than that of their own personality, is apparent. The Massachusetts Legislature accordingly went about the matter indirectly. Instead of compelling our municipalities to adopt a uniform system of accounting foisted upon them from some outside source, the obligation was laid upon the local official to fill out a return on a schedule to be provided by the Bureau of Statistics of Labor which should be uniform for all cities and towns.

#### SCOPE OF THE REPORT.

By the terms of the act authorizing the gathering and publication of these statistics (Chapter 296, Acts of 1906), as well as by the appropriation made for the work, they are of necessity limited to the finances of the cities and towns of the State. The law says:

The auditor or other accounting officer of each city and town in this Commonwealth shall annually furnish to the chief of the bureau of statistics of labor, on blanks provided by him, a return for such city or town containing a summarized statement of all revenues and all expenses for the last fiscal year of that city or town; a detailed statement of all receipts and all disbursements of the last fiscal year, arranged upon uniform schedules prepared by the chief of the bureau of statistics of labor; statements of the income and expense for each public industry maintained or operated by such city or town and of all the costs therefor, ex-

penditures for construction and for maintenance and operation being separately stated; a statement of the public debt of said city or town, showing the purpose for which each item of the debt was created and the provisions made for the payment thereof, and a statement of all current assets and all current liabilities of such city or town at the close of its fiscal year.

The immediate object of such a presentation was clearly to afford opportunity for comparisons, upon a uniform basis, of the financial data of all our cities and towns. The title of this report, therefore, accurately describes its contents. That is to say, while the report shows the sources of revenue and the objects for which expenditures are made and certain other cognate financial data, it makes no pretence of showing what return the people are getting for outlays. This limitation has of itself proved no inconsiderable handicap in the presentation of adequate, detailed analyses of the results obtained, and it is of the utmost importance that it be carefully borne in mind and considered in drawing inferences from the figures herein presented. It has, moreover, been impossible with present resources to group the cities and towns with reference to receipts and payments except upon a population basis. To assume that a wide disparity between the expenditures of two municipalities of approximately the same size indicates wastefulness or corrupt management on the part of the one which is spending the more would by no means be justified; whether such be the fact can obviously be ascertained only by delving far beneath the surface of the statistics presented in this report.

For these reasons, as well as because of the equally important fact that this is pioneer work in Massachusetts and deductions drawn from the data under such circumstances might call for more or less radical modification when both methods and facts have become more seasoned, we have purposely refrained from attempting any elaborate interpretation of the statistics of this report. If in this respect we have erred, it has been on the side of conservatism and because it has seemed to us that our energies would better be concentrated at this stage of the undertaking upon the gathering, classification, and arrangement of the data in as accurate and intelligible a form as possible, and, in general, laying the foundations for a wider appreciation of the importance of the undertaking on the part of the public and our local administrative officers. But while it becomes a State department to proceed cautiously in putting forth conclusions that might be regarded as passing official judgment upon the administration of particular municipalities, material is presented here in abundance and, we believe, in a form which can readily be utilized for such special studies as the citizens of interested communities, experts in given departments, or the public press, may wish to make.

For if these statistics do not answer, they certainly raise, many interesting questions. Is the city which is spending more getting more or better service accordingly? Does an excess in the cost of maintaining the

fire department, for instance, actually represent, as it properly should under a competent and wise administration of its affairs, more or better equipment in the way of fire-engines, hose, horses, etc., and more and better trained firemen with perhaps better wages? These and similar questions are of vital importance; and if these statistics serve no more immediate purpose than as an incentive to local investigation, the stimulus thus excited will be of immeasurable value in ultimately raising the standard of municipal administration and giving the people a truer perspective in overseeing their common affairs. Conceding the necessity of bearing in mind widely varying local conditions in comparing financial statements, it is still desirable that the taxpayers of the city whose officials may contend that they are justified in spending more money for a given municipal function than any other city of the same size should know whether the excess of expenditure is actually being made in accordance with this theory. If, therefore, this work supplies no other data for correlation with its financial statistics and takes no account of local conditions, its pages may nevertheless be found worthy of study.

#### SOME SUGGESTIVE FIGURES AND COMPARISONS.

Without attempting at the present time to speculate with respect to causes, and content to let the public draw therefrom its own conclusions, we may, nevertheless, venture to call attention to a few of the interesting facts disclosed by this compilation. Thus it appears (see page 40) that our 33 cities alone received and disbursed in 1906 over \$107,000,000; that they received from taxes during the fiscal year covered by the report over \$46,000,000, and that of this sum over \$7,000,000, or about 15 per cent, were collections of taxes of previous years. The aggregate expenditures of the 33 cities for all current expenses,<sup>1</sup> interest charges, and unclassified expenditures<sup>2</sup> which are in the nature of an expense, amounted to \$42,809,289.26,<sup>3</sup> while if interest and the unclassified expenditures which are

<sup>1</sup> In computing current expenses for this aggregate the total of Column I, Table 13, on page 19 (\$345,393.30), has been added to the regular departmental expenditures as itemized under the general heading "Departments, etc.," in the recapitulation table on page 40, since this amount represents in substance an *actual expense*. It should not be confused with the figure representing the total *payments* for "Soldiers' benefit" in the recapitulation table, a large part of this total being in no sense an *expense*.

<sup>2</sup> The unclassified expenditures referred to which amount in the aggregate for the 33 cities to \$395,494.20, while expenses, ought not in fairness, it seems to us, to be classed as *current* expenses. All but nearly \$50,000 of this amount is covered by the single item of \$346,809.84 which the city of Boston was obliged to pay out for damages in the so-called Westminster Chambers Case. Numerous damages paid by other cities bring the total expense on account of damages up to \$386,010.47. The remaining \$9,483.73 is accounted for as follows: Salem, appropriations for San Francisco relief, \$1,000; Gloucester, payment of bills of previous years, \$429.56; Northampton, printing memorial volumes, \$1,100; Beverly, dredging Bass River, \$5,000; Woburn, over-draft, \$1,954.17.

<sup>3</sup> Attention is particularly called to the fact that these figures *do not include the statistics for the towns*, and being confined to *the cities only*, they are not to be quoted as if they represented the expenditures of all the municipalities of the Commonwealth. The fact that the classification of receipts and expenditures for the towns as followed in this report is based upon the original schedule sent out by the Bureau has made it seem, after careful consideration, inadvisable to present aggregate figures for the 321 towns, since, not being accurately comparable with the aggregates presented for the cities, an attempt to combine the two to obtain aggregates for the 354 municipalities of the Commonwealth would be misleading. In our next report, however, the statistics for the towns will be classified uniformly with those for the cities, and we shall then be able to present a consolidated balance sheet showing the aggregate receipts and expenditures for all of the municipalities and itemized in as much detail as may be desirable.

not properly *current* expenses be eliminated, we find that the actual cost of the service rendered the people of the cities through the various departments of municipal government aggregated \$36,584,199.37. It therefore costs the 2,066,913 people living in our 33 cities \$17.70 per capita for the actual maintenance of their various municipal departments; if Boston be eliminated from the average the per capita for the 32 cities is \$13.97.

The valuation (see Tables on pp. 205-210), as determined by the local assessors of the 33 cities, on May 1, 1906, was \$2,555,604,057, and of the 259 towns having a debt, \$796,626,294, a total of \$3,352,230,351. The cities had a net debt of \$127,351,122.47, or 4.98 per cent of their valuation; the town indebtedness was \$24,438,532.21, or 3.07 per cent of the valuation. Thus the net *municipal* indebtedness of Massachusetts was \$151,789,654.68, or 4.53 per cent of the aggregate valuation of the cities and the towns which had a debt.<sup>1</sup> Sixty-two towns, however, having a valuation of \$52,662,814, had no debt, and if the valuation of these towns be considered, the aggregate net indebtedness of our municipalities was 4.46 per cent of the aggregate valuation. The amount of sinking funds for the municipalities of the State as a whole was \$54,904,060.62, of which \$2,731,380.98 belonged to the towns having an indebtedness. The aggregate per capita net indebtedness of the population in the cities was \$61.61, and that of the population in the towns having a debt was \$26.77. The per capita for the State on this basis was \$50.94, or reckoning in the population of the towns having no debt, \$49.83. From the table on page xlvii giving the per capita indebtedness of cities, it appears that Boston heads the list with a per capita of \$111.90. Newton ranks next with a net debt per capita of \$97.57, and Cambridge ranks third with \$80.48. Beverly with a per capita net debt of \$76.21, Gloucester with \$62.85, and Quincy with \$61.68 complete a group of six cities which are above the average for the 33 cities, \$61.61. There is an appreciable drop between the per capita debt of Quincy, which is close to the average, and Brockton, whose per capita net debt is seen to be \$47.86. The decrease from this figure through the remainder of the list of cities is gradual until the figure for Somerville is reached, which is seen to have the lowest net indebtedness per capita of any of the cities, \$20.55. It also appears that Somerville has the lowest percentage of net debt to valuation of any of the cities, namely, 2.43, while Cambridge, ranking third on the per capita list, has the highest percentage of net debt to valuation, 7.59. The percentage of net debt to valuation for all the *cities* is 4.98. Hudson had the highest percentage for the *towns*, 10.75, and Pembroke the lowest, the net debt of this town being two one-hundredths of one per cent of its valuation.

<sup>1</sup> The assets which the municipalities have to their credit should, of course, be taken into consideration in connection with their liabilities. According to the returns of assets and liabilities of municipalities made to the Tax Commissioner for 1906, the 33 cities of the Commonwealth had aggregate assets amounting to \$267,960,101, and the 321 towns had assets aggregating \$59,596,872, or a total of municipal assets, including trust funds, amounting to \$327,556,973.

Certain analysis tables have been prepared in the hope that they might prove of some value to local administrative officers in the establishment of a proper perspective in the apportionment of expenditures according to municipal functional needs. From the table (page xlvi) dividing among the various municipal departments of the cities their running expenses upon a percentage basis, it appears that our cities as a whole spend more proportionately for education, 28.06 per cent, than for any other purpose; and this statement holds true of each individual city except Newburyport, which spends 28.46 per cent for highways and bridges. The city of Everett spends, proportionately to her other expenditures, more for education than any other city in the Commonwealth, 42.68 per cent; North Adams comes next, 40.32 per cent; Northampton is third, 37.58 per cent; with Taunton fourth, 37.53 per cent.

The amount expended for highways and bridges, 20.62 per cent, comes next among municipal expenditures, both as to the aggregate and as respects each city separately. It appears that nearly one-half of all municipal expenditures are for education and highways and bridges.

When we subdivide the general classification of protection of life and property, we find that 16 of the 33 cities spend more in proportion upon their fire departments than upon their police departments, namely, Worcester, Lynn, Springfield, Lawrence, Holyoke, Brockton, Malden, Haverhill, Fitchburg, Quincy, Waltham, Gloucester, Chicopee, Northampton, Woburn, and Marlborough. New Bedford expends more (13.24 per cent), proportionately to total expenditures for municipal departments, upon her police department than does any other city in the Commonwealth, while Melrose probably spends the least (4.74 per cent). Springfield, approximately the same size as New Bedford, contributes 7.78 per cent of all her expenditures to this purpose.

The expenditures for the conservation of public health and for sanitation rank fourth among department expenses for the 33 cities as a whole, and in 10 cities more is expended proportionately for this purpose than for either fire or police protection. Worcester spends more proportionately for this object than any other city, namely, 13.25 per cent. The other nine cities whose expenditures for public health and sanitation lead those for fire or police are: Waltham, 12.67 per cent; Somerville, 12.57 per cent; Quincy, 12.33 per cent; Newton, 12.25 per cent; Cambridge, 12.13 per cent; Malden, 11.00 per cent; Everett, 8.93 per cent; Melrose, 8.75 per cent; Medford, 8.52 per cent. Northampton spends the least of the 33 cities for this purpose, namely, 0.94 per cent.

The total amount spent for the protection of life and property (police, fire, armories, etc.) consumes about 21 per cent of the aggregate expenditures, and the remaining 30.60 per cent not expended for education and highways and bridges is divided among expenditures for all other purposes. This percentage division is summarized in detail as follows:

Education, . . . . .	28.06
Highways and bridges, . . . . .	20.62
Police, . . . . .	10.11
Public health and sanitation, . . . . .	9.01
Fire, . . . . .	8.81
General administration, <sup>1</sup> . . . . .	7.60
Charities and corrections, . . . . .	6.10
Recreation, . . . . .	4.92
Libraries and reading rooms, . . . . .	2.03
Protection of life and property other than police and fire, . . . . .	1.80
Soldiers' benefit, . . . . .	0.94
<hr/>	
TOTAL, . . . . .	100.00

Examining the expenditures upon the basis of the table printed on page xlix,<sup>2</sup> it appears that the per capita cost of maintaining the municipal departments of Boston is the greatest of the 33 cities, \$26.69 (though the percentage of valuation expended for this purpose was the smallest in Boston of any of the cities, 1.25); that Newton ranks second with a per capita of \$23.09; and that the city which expends the least per capita for department maintenance is Chicopee, \$9.58. Apportioning Boston's aggregate per capita among the several departments, we find that \$6.18 is expended for education, \$5.95 for the protection of life and property, \$4.86 for the maintenance of highways and bridges, \$2.63 for the conservation of public health and sanitation combined, \$2.19 for recreation, \$2.12 for general administration, \$2.03 for charities and corrections, \$0.56 for libraries and reading rooms, and \$0.39 for soldiers' benefits. Boston spent more per capita than any other city for general administration, protection of life and property, charities and corrections, libraries and reading rooms, and recreation. Newton holds first rank for per capita expenditures for health and sanitation and education, and Beverly for expenditures on highways and bridges. Lawrence, with an aggregate expenditure of \$11.00 per capita for all departmental purposes, expends only \$0.58 for general administration, or the least among the cities of the Commonwealth. Northampton expends the least per capita for protection of life and property, \$1.38, and also the least for health and sanitation purposes. Everett spends the smallest amount per capita, \$0.29, for charities and corrections, while Newburyport expends the least of the cities per capita, \$3.06, for education. North Adams is at the foot

<sup>1</sup> On page 1 is a table apportioning the total expenses of general administration for each city among the several general classes of expenditures, namely, the legislative, executive, financial, and other general departments, the city hall and other property not classified, election and registration, printing and stationery, and miscellaneous.

<sup>2</sup> In making these comparisons between certain cities the fact ought perhaps to be again emphasized that the mere record of expenditures, whether taken in the aggregate or upon a per capita basis, or viewed in connection with density or varying valuations, must not be assumed, in the absence of knowledge of numerous other factors contributed by local conditions, to represent in given instances either extravagance, on the one hand, or parsimony on the other. It will be necessary for a period of years to elapse before we shall be able to judge tendencies with an approach to accuracy. The citations will serve their purpose if they help stimulate that self-examination on the part of the several municipalities without which it is impossible for their citizens to know whether expenditures are justified by service rendered.



of the list of per capita expenditures for recreation purposes, \$0.02. Newburyport expends \$1.25 per capita for various forms of soldiers' benefits, the largest of any of the cities, while Holyoke spends the smallest amount per capita for this purpose, \$0.09. The examination of this table need not be further extended here; the reader is referred to the table on page xlvii which shows the aggregate expense of the maintenance of all departments and the population figures correlated with the valuation, the tax rate, the per capita expense, the per capita valuation, and the percentage of valuation expended on departmental maintenance. Some of the more striking features of per capita expenditures by departments are pointed out in what follows:

*Police.* — It costs nearly as much per capita to police the rural city of Newburyport, \$1.00 (population, 14,687), as it does the industrial city of Lawrence, \$1.04 (population, 72,144). On which city, if upon either, does this interesting fact reflect? Is there a good reason for such a similarity? Is the per capita expenditure of Newburyport for police protection abnormally high or is that of Lawrence too low for adequate service? There is a difference of about 24,000 between the population of Lowell and Lawrence; if this be sufficient reason why it should cost Lowell \$1.47 per capita or 43 cents more than it does Lawrence for police protection, when Lowell has a population of 3,237 less per square mile of territory to be looked after by its police than has Lawrence, well and good.

Newton and Haverhill each has a population of about 38,000, but the latter is spread over nearly 36 square miles while the former has an area of less than 19 square miles; yet Newton spends \$74,259.09, or \$1.96 per capita on the maintenance of her police force, while Haverhill expends only \$36,181.25, or \$0.95 per capita. Has Newton more to fear from an outbreak of crime than Haverhill? In other words, are the people of Newton perhaps technically over-policed, but if so, only justifiably generous to themselves in this respect; or is Haverhill under-policed?

Fall River is a city of 107,581, or only about 11,000 more than Lowell. Both are textile cities with, in general, an industrial population of not dissimilar characteristics, yet it costs Lowell \$0.18 more per capita for policing than it does Fall River. It is true that Lowell has an area of only 14.27 square miles as against Fall River's 38.08, from which it follows that the density of Lowell is much greater, 6,728 to the square mile, as against 2,825 in Fall River. But that density alone is not a controlling factor in police expenditures is evident when we compare Fall River with Worcester. Here also we have two manufacturing cities, though the industries are more varied in Worcester and the population more heterogeneous. Worcester had an estimated population in 1906 of 131,518, or about 24,000 more than Fall River, but each city is spread over practically the same amount of land area, a fraction over 38 square miles, so that Worcester's population is more dense by nearly 600 per

square mile; yet we find the cost of policing these cities to be quite in proportion to their population. Worcester expended for this purpose \$168,648.62 and Fall River expended \$139,253.86, a per capita for the former of \$1.28, and for the latter of \$1.29.

Lynn, another industrial city of a somewhat different type from either Worcester or Fall River, and a population nearly 53,000 less than the former and 29,000 less than the latter, policed itself during the year under consideration for a similar amount per capita, \$1.28. Brockton, one of the smaller industrial cities with a population of less than 50,000, expended upon its police department \$1.26 per capita; Salem, with a population under 38,000, expended \$1.28; Taunton, with a population a little over 31,000, expended \$1.27. Springfield, still another type of city, expended for policing itself \$1.32. If this group can be regarded as representative of the cities of the Commonwealth, may it not be, in view of these figures, a fair proposition to lay down that whenever any of our cities discover that they are expending much more than \$1.30 per capita for police purposes there should be a careful examination of the prudence with which the appropriations are voted, the expenditures made, and the efficiency with which the service purchased is rendered?

*Fire.* — It appears that for the year under consideration the city of Holyoke, with a population of 51,013, expended practically \$100,000 in the maintenance of its fire department, while the city of Brockton, with a population of only about 1,500 less, expended a little under \$73,000. Whether this difference is to be accounted for creditably to both cities obviously can be determined only by a careful analysis and consideration of local conditions. Both are manufacturing cities, but does the difference in the construction of cotton and paper mills, which form Holyoke's chief industry, necessitate the maintenance of a more costly equipped fire department than does the prevalent frame construction of the shoe factories of Brockton, or does the fact that the Brockton factories are scattered over a wide area instead of being compactly massed in one section of the city offset the necessity of expending more money upon this particular municipal function? Certainly, with respect to residential property, the city of Newton, which is spread out over a much greater area than Salem, a city of approximately the same size, feels it necessary to spend more money for fire protection and probably for that very reason. Possibly the greater expenditures on the part of Holyoke may be due to topographical reasons; a more extensive equipment and more horses to haul it are, it will readily be admitted, required for a city of hills than for a city situated upon a plain. In this particular case the maintenance by Holyoke of an exceptionally large permanent force partly explains her large expenditure.

There are three cities for each of which the expenditure for fire protection in 1906 was \$1.07 per capita, — Lawrence, Somerville, and Woburn. Lawrence and Somerville have substantially the same population,

about 72,000, but Somerville is congested upon an area of a trifle over four square miles whereas Lawrence is spread over an area of something over seven square miles; but Woburn, spending the same amount per capita, had an estimated population in 1906 of only 14,425 and its area is a little over 13 square miles.

There is a difference of about 2,400 in the population of Taunton and Quincy and a proportionate difference in their expenditures for the maintenance of their fire departments, hence their expenditure per capita is the same, namely, \$1.17. Taunton, however, covers a greater area than any other city in the Commonwealth, nearly 49 square miles, while Quincy has less than 17 square miles within its corporate limits; that is to say, Quincy has a population of 1,739 per square mile as against Taunton's 646.

Worcester and Marlborough also show a tendency to expend a similar amount per capita, \$1.57, though Worcester is the largest city in the Commonwealth, outside of Boston, with a population of over 131,000, while Marlborough is the smallest, with a population of about 14,000. The population of Worcester, moreover, is crowded 3,416 to the square mile while Marlborough's density is only 639.

Malden, Haverhill, Salem, Chelsea, and Newton form a group of five cities conveniently comparable from the population standpoint, there being a difference of less than 1,100 in the population of Malden, the largest of the group, and Newton, the smallest. In area they rank in this order in square miles: Haverhill, 35.83; Newton, 18.33; Salem, 8.18; Malden, 5.13; Chelsea, 2.17. Their fire department expenditures range from the cost of the maintenance of the Newton department, \$60,066.16 down to Salem's expenditure of \$38,544.81, a range from \$1.58 per capita to \$1.02. Evidently, congestion has not consciously been taken into account by these cities in apportioning fire department appropriations.

It is to be noted that the 32 cities of the Commonwealth outside of Boston which have an average density of 4.165 to the square mile expend on an *average* \$1.27 per capita for fire protection; that 11 cities spend more than the average; and that 21 spend less. Of the 11 whose per capita is above the average, however, only two (Lowell and Lynn) are above the average density, while of the 21 which spend less than the average, seven are above the average density, — Cambridge, Lawrence, Somerville, Malden, Salem, Chelsea, and Everett.

*Public Health and Sanitation.* — One might suppose that a more or less direct relationship should exist between the necessary expenditures for the conservation of the public health and sanitation purposes and the density with which the municipal areas are populated. Are not the requirements of the people in this respect naturally greater in proportion to their numbers when they are gathered in masses than when scattered over a wide area, and is it not, therefore, to be expected that in communities where the population is most congested, the expenditures for

this purpose may not only be expected to rise, but ought to be greater per capita if the public health is to be properly protected, than in communities where the people dwell in an environment where sunlight and pure air are more generously diffused and where the general conditions of life are purer and less strenuous? If, however, falling in with such a theory one expects to find a parallelism between density of population and present expenditures per capita for the conservation of the health of the people of our Massachusetts cities, he is likely to be disappointed; the relationship between these two factors would be illustrated on a chart by a very irregular line.

It appears, for example, that the city of Newton expends the largest amount of all the cities per capita upon the conservation of the public health and for sanitary purposes, namely, \$2.83; but Newton would be the nineteenth in the list of cities if they were arranged in order of density, having a population of only 2,068 to the square mile. Boston, on the other hand, with a density of 14,920, spends \$2.63 per capita for this purpose, and Cambridge with a density of 13,870 spends \$2.08, while Chelsea, the most densely populated city in the Commonwealth (17,490 to the square mile), spends only \$1.24. Yet Somerville, which has substantially the same density as Chelsea, spends \$1.75, and Lawrence, which is fifth among the cities in point of density — having a population of 9,965 to the square mile — spends only \$0.86 per capita for health and sanitation purposes.

The little city of Woburn with only 1,100 people to the square mile spends \$0.95 per capita for this purpose. Brockton also spends \$0.95, though Brockton is more than twice as densely populated as Woburn. Malden and Medford spend nearly the same amount per capita, \$1.58 and \$1.60, respectively, but Malden has a population of 7,600 to the square mile and Medford has only 2,307. There is a difference of less than 100 in the density with which Newburyport and Quincy are populated, yet Quincy expends \$1.66 and Newburyport only \$0.44. Lowell and Fitchburg spend the same amount per capita, \$0.80, yet Lowell is almost six times as densely populated as Fitchburg.

*Recreation.* — Expenditures for recreation naturally fall into two classes:

(1) Expenditures for the maintenance of investments in tangible assets of such a character that the community derives a constant and permanent return, namely, parks and gardens, gymnasias, playgrounds, and bath houses; and, for cities in the Metropolitan Park district, the parks and boulevards of the Metropolitan Park system.

(2) Expenditures for purely ephemeral purposes intended to furnish amusement for the people or to give them an opportunity to indulge in a public expression of devotion to a patriotic sentiment or the principle of a cause, namely, observances of Memorial Day, the Fourth of July,

Labor Day, and historic anniversaries and other celebrations, the expenditures for which serve their purpose when the immediate occasion passes.

With respect to the first class, the cities of the Commonwealth may naturally be divided for comparative purposes into two groups — those within the area of the Metropolitan Park system (see Table on page li), which have to bear the burden of taxation for its maintenance in addition to the expenses incident to maintaining their own independent local systems; and the cities outside the Metropolitan Park district (see Table on page lii), which have only their local parks to maintain. There are 13 of the former, including Boston, the total charge upon which for local park purposes alone for the fiscal year under consideration was \$714,750.29 (or \$0.65 per capita), as against an expenditure for similar purposes of \$170,208.97 (or \$0.18 per capita) by the 20 cities outside the district, or an aggregate of \$884,959.26 for the 33 cities of the Commonwealth. Of this sum the expenditure credited to Boston amounted to \$648,670.88, or 86.12 per cent of the total expenditures *for local park purposes only* of the 13 cities within the area covered by the Metropolitan Park system. The 12 cities *alone of the Metropolitan district exclusive of Boston* spent \$66,079.41 (or \$0.13 per capita), as against \$0.18 per capita for the 20 cities *outside the district*. The gross per capita expenditure for all of the 39 municipalities<sup>1</sup> in the Metropolitan Park district was \$1.30, of which \$0.58 was for local park purposes and \$0.72 was for Metropolitan purposes. The average expenditure for local purposes of the 13 cities within the district was \$0.65, and of the 12 cities exclusive of Boston, \$0.13.

The estimated population of the Metropolitan Park district for 1906 was 1,293,067, the population of Boston being 606,216 and of the remaining cities and towns in the district 686,851. That is to say, Boston, whose population is but 46.88 per cent of the entire population for whose benefit the Metropolitan Park system is maintained, expended on her *local* park systems alone 86.12 per cent of the entire amount expended for their purely local systems by all the municipalities of the district; and Boston also contributed 67.02 per cent of the entire amount assessed upon the district for the maintenance of the Metropolitan system.

The aggregate population of the 20 cities of the Commonwealth which are not embraced in the Metropolitan Park district was estimated in 1906 to be 961,170, and they expended in the aggregate on their local parks, playgrounds, boulevards, etc., \$170,208.97, or an average expense per capita of \$0.18. Springfield headed the list with a total expenditure of \$37,857.53, or \$0.50 per capita, although she ranks fifth in population among these cities. New Bedford, however, has substantially the same population as Springfield, that is, between 76,000 and 77,000: but New

<sup>1</sup> Cohasset included.

Bedford spent on her parks \$15,991.63, — considerably less than half of Springfield's outlay, — or \$0.21 per capita. Springfield has an area of nearly 32 square miles, as against New Bedford's less than 20, which very materially increases the density of the latter, bringing it up to 3,869 per square mile, as against 2,382 in Springfield. The rapid growth of New Bedford within the last decade has, of course, been phenomenal, and is but emphasized by such facts as these, which show that it is being forced to maintain a population multiplying at a wonderful rate without making any additions to the area upon which it proposes to support the increased numbers. Although we cannot go back of the year 1906 for figures upon which to base conclusions, it would seem to be a fair subject of inquiry as to whether New Bedford has kept proper pace with her increasing population in the matter of providing sufficient parks, playgrounds, and other breathing spaces for the great masses of her people.

New Bedford has been taken for comparison with Springfield because of their similar size; yet it is quite apparent that whatever the correct theory may be as to park expenditures in cities, neither size nor density of population has greatly affected, nor even been systematically taken into account, in planning expenditures for this purpose by our Massachusetts municipalities. We find Beverly, for instance, one of the smallest cities in the Commonwealth, having a population of only 15,614, spending more money for this purpose than the industrial city of Fitchburg, with more than double its population, to say nothing of comparisons with Taunton, Gloucester, Pittsfield, Northampton, Brockton, Marlborough, Chicopee, and North Adams. Beverly, perhaps, cannot be considered as fairly comparable with Fitchburg in the character of its population, yet its local valuation is not so high as Fitchburg's.

Brockton, with a population of 49,572, spent only \$738.63 on its park system in 1906, while Holyoke, with not quite 1,500 more people, spent \$12,158.48. Brockton is not so densely populated per square mile as Holyoke, and, it may therefore be urged, is not in so much need of developing recreation grounds as the latter, but she has a density almost twice as great as Fitchburg, which spent \$2,000, or \$0.06 per capita; greater than Newburyport, which expended \$0.07 per capita; and more than twice as great as Haverhill, which spent over \$10,000 on its park system during the year under consideration, or \$0.27 per capita. The population of Haverhill and Brockton is mainly devoted to the same industry, and if the people of Brockton have opportunities for relaxation in the facilities afforded for patronizing the parks in the neighboring country towns and cheap car fares to Plymouth and Nantasket, so also may it be said that the people of Haverhill are by no means dependent upon the municipality for breathing space and recreation, but have ready access to the attractions of the Merrimac River and the beaches at its mouth, as well as to New Hampshire resorts. Is Brockton spending less than it really ought to

spend in justice to its people for recreation purposes, or is Haverhill spending more than is necessary and failing to get the worth of its money?

Is Lowell, with a population of 96,011, — nearly 20,000 more than Springfield, — doing all it ought for its people when it expends less than half per capita what Springfield does for this purpose, or \$0.16 per capita for a population of 6,728 per square mile; or is Springfield, perchance, indulging too greatly its taste for the æsthetic? No doubt Springfield will urge that these expenditures are assets of real value in promoting even the material welfare of the city, and that in this respect she is setting an example which other municipalities might well follow.

The average per capita expenditures by the 33 cities of the State for the observance of the three principal holidays for which it has become more or less customary to make appropriations from the public treasury was not quite \$0.03; 10 cities spent more than that sum; 23 less. Beverly, though one of the five smallest cities of the Commonwealth, heads the list with the most generous expenditure in proportion to her population, \$0.06 per capita, while Marlborough with a population only about 1,500 less than Beverly spent for these purposes but \$0.016. Boston, the metropolis of the Commonwealth, spent \$0.043 per capita for these celebrations; Worcester, the second city, with a population of 131,518, spent \$1,908.86, or only \$0.014 per capita, there being 21 cities smaller than Worcester whose expenditures per capita were greater, and five which actually spent more, — Lowell (population 96,011), \$3,922.31, or more than twice Worcester's contribution; Lynn, \$3,794.75; Fall River, \$3,461.24; Cambridge, \$3,160.76; Lawrence, \$3,100.00.

The universality of the appeal to the patriotic spirit of our people made by sentiments aroused by Memorial Day is shown by the unanimity with which all of the 33 cities make appropriations for this day; and this becomes the more striking when it appears that in 15 cities (Holyoke, Haverhill, Salem, Newton, Taunton, Quincy, Gloucester, Pittsfield, North Adams, Chicopee, Northampton, Medford, Newburyport, Melrose, and Marlborough) no public money whatever was expended in 1906 for the observance of the Fourth of July, which dates back to the founding of the republic and is our only distinctively national patriotic holiday. But there is still in every city of the State, more than 40 years after the close of the War of the Rebellion, an active body of veterans with a more or less numerous membership, forming as they march through the streets to place their tributes upon the resting places of the sacred dead, a visible personal reminder of the sentiment that has caused this day to be set apart; and this fact doubtless accounts for the wide-spread financial provisions made by the city governments for its recognition.

Curiously enough, however, these expenditures appear to bear no relation to the number of known Civil War veterans in the various cities. Worcester, by the State Census of 1905, had 1,107 surviving soldiers of

the war (more than any city except Boston), and it is known to boast the largest Grand Army post (over 700 members) in this part of the country, yet the city government spent only \$679.86 on Memorial Day in 1906, — eight cities of smaller population and fewer veterans spending more. Boston, with 3,822 veterans in 1905, spent \$10,660 for Memorial Day. Next to Boston the city spending the largest sum for this purpose was Lowell (\$1,200) which had 646 veterans by the Census of 1905. The city which returned the smallest number of veterans in the Census of 1905 was Chicopee, which reported only 89 survivors, and Chicopee spent for Memorial Day \$250, or as much as Melrose and Newburyport with considerably twice the number of veterans.

But while all our cities make appropriations for Memorial Day and only 18 of the 33 thus recognize the Fourth of July, it is a singular circumstance that the aggregate appropriations for the latter (\$29,856.58) exceed the aggregate of the Memorial Day appropriations (\$27,654.92). In six cities the expenditures for Memorial Day exceed those for the Fourth of July, — New Bedford spending \$856.86 for the former as against \$73.00 for the latter. On the other hand, Fall River spent nearly three times as much for the Fourth of July (\$2,556.04) as for Memorial Day (\$885.20); Lowell more than twice as much (\$2,722.31 as against \$1,200.00). Only four cities appear by these returns to have regarded the observance of Labor Day as an object for recognition by the municipal treasury, — Boston, which contributed for this purpose \$2,145.64; Lynn, \$744.64; Cambridge, \$399.97; and Fall River, \$20.00.

*Education and Charity.* — With respect to two of the most important functions of local government, namely, education and charity, statistics of current expenditures are at the present time also collected and published by other State departments. The State Board of Education and the State Board of Charity have for many years presented in their annual reports figures intended to show respectively the cost of the support of the public schools and the cost of support and relief of paupers. Pending the working out of a plan for co-operation between those boards and this department, to the end that confusing duplications may be avoided and uniformity in statistical methods be promoted, we deem it inadvisable to call attention to any particular features of the tables in this report covering the cost of the local administration of educational and charitable functions.

#### CONDITIONS DISCLOSED AND REFORMS NEEDED.

The law providing for the gathering and publication of these statistics was passed by the Legislature of 1906, and the data presented in this volume are based upon the returns for the various municipal fiscal years ending between the 30th of November, 1906, and the 1st of April, 1907.

The first communications relative to the provisions of this law were sent out from the Bureau of Statistics of Labor early in the autumn of 1906, and were addressed to the mayors of cities and the chairmen of the



boards of selectmen in towns. But the unfamiliarity of the great majority of municipal officials with the subject and the hopeless complications in which many of the smaller towns became involved in attempting to classify their accounts and properly transfer the items from their books to our schedule were such, that, to insure an intelligent compliance with the law, it became virtually necessary for the Bureau to prepare about 50 per cent of the schedules from town reports supplemented by correspondence. About one-third of the schedules for the cities were filled out by the city auditors without help; in the remainder the auditors desired the assistance of the Bureau, which was cheerfully given in each instance.

This preliminary field work had made substantial progress when a change occurred in the administration of the Bureau of Statistics of Labor, in July, 1907. The undersigned, after assuming office as Chief of the Bureau, as soon as other duties would permit, gave his personal attention to this branch of the Bureau's work, which had required an excursion into a field of labor quite distinct from the traditional functions of the Bureau, and was still seen to involve no inconsiderable amount of preparatory work. The experience acquired in gathering the data during the first year suggested certain desirable changes in the original schedule, which were not foreseen when the work was first undertaken, and there arose so many practical questions of vital importance, particularly with respect to the classification of accounts and the establishment of a proper terminology to be uniformly employed, that it was determined to call a conference of persons who had expert knowledge of the matters involved. Among those who responded to this invitation were the Hon. L. G. Powers, Chief Statistician of the Census Bureau at Washington, who was assigned to come to Boston for the purpose by the Hon. S. N. D. North, Director of the Census; Charles J. Bullock, Assistant Professor of Economics, Harvard University, and Chairman of the Special Commission on Taxation; Dr. Edward M. Hartwell, Secretary of the Statistics Department of the City of Boston; the Hon. Arthur B. Chapin, State Treasurer; and the Hon. Henry E. Turner, State Auditor; and I wish in this place to record my obligations to these gentlemen and my sincere appreciation of the many helpful suggestions which they, as well as Mr. Harvey S. Chase and others, have from time to time made.

The conference in question, and others with Dr. Powers, resulted in an almost complete revision of the original schedule. This report might have been given to the public much sooner had it been made up entirely on the basis of the schedule as first sent out in 1906; but another consideration was deemed of greater importance than haste, namely, the desirability of adopting in the first published report classifications the substantial maintenance of which in future reports would promote that comparability which is the chief purpose of these statistics. On the other hand, to attempt, at so late a day, the recomposition on the basis of the revised schedule of the statistics of all of the 354 cities and towns, did

not seem entirely justifiable. It was, therefore, determined to recompose only the statistics for the 33 cities. The statistics for the towns have been drawn off for this report in accordance with the classifications of the original schedule, but hereafter the method of presentation for both cities and towns will be in conformity with a definite plan which, it is hoped, may remain substantially uniform in the future.

To set forth a few of the obstacles encountered and remaining to be overcome is to point the way for certain improvements in methods of municipal accounting which must be effected either by the voluntary action of the officials themselves or by legislation.

### *Lack of System in Handling Receipts and Disbursements.*

Perhaps one of the most irregular phases of municipal finance disclosed is the lamentable lack of system which exists in some of our cities and in very many towns with respect to the handling of cash receipts and disbursements. That *all* such transactions should pass through the hands of one central official, the treasurer, would seem to be such a fundamental requirement of any form of municipal accounting intended to give the people ready and intelligible access to information concerning their own financial affairs, as to necessitate no demonstration. And yet in a great many cases we have been obliged to reconcile school balances, library balances, balances of overseers of the poor, balances of water works, cemetery balances, and sometimes sewer balances in order to show the proper receipts and expenditures of the municipality for the year under consideration. In certain towns the library trustees are a separate body which makes no report to the town authorities though the town appropriates a lump sum of money annually as a contribution toward maintenance, and it is thus very difficult to ascertain the actual cost in detail of maintaining the library and to make a uniform functional classification of its expenditures for comparative purposes. Where such methods prevail and different departments set themselves up as independent bodies, each keeping its bills in its own hands, if one should wish to examine a particular bill, instead of being able to find it on file in the auditor's or treasurer's office, it must be sought in the office of some other department, or possibly in the attic of some official's house. It may be found, and it may not be found. Why should not all bills be kept together under one custodianship? We hope the time is not far distant when the cities and towns will see that it will be to their advantage to have but one disbursing officer, the treasurer, and that all departments shall feel obliged to account to that official for all sums of money received. It is certain that by the adoption of this method much confusion would be avoided, and an accurate comparison of receipts and expenditures made possible.

This is by no means to contend that each department should not keep a separate record of its finances for its own information. But if this be done, there ought certainly to be some uniformity between departmental

methods and classifications and those used by the auditor or treasurer. One need only at the present time to attempt a comparison between the printed reports of city and town treasurers and those of the various municipal departments to appreciate the imperative necessity of co-operation on the part of local officials with respect to this matter. Some of these reports contain so many errors, discrepancies, and inconsistencies that it is quite impossible to make comparisons from them which might be used as a basis for an intelligent study of municipal finance. It has been necessary in the presentation of this report to collect these printed documents for all the cities and towns of the State and to utilize them in checking up the work of the Bureau, but many of them it would have been impossible to accept as authoritative, notwithstanding the official imprint which they bear; and in such cases we have relied for our verification entirely upon the original books of entry of the treasurers or auditors.

### *Defects in Treasurers' Methods of Accounting.*

We would also suggest that more careful consideration be shown in making up the recapitulation of orders drawn by the selectmen and the department accounts, so that in checking up the expenses of the different departments they would agree with the amount given in the recapitulation. Would it not be best for all the towns if at the end of the year the selectmen would give to the treasurer a list of orders drawn at the final meeting, and let him enter them in his book as paid; and also check up all bills drawn by the selectmen with the bills paid by the treasurer? If then there are outstanding orders which have not been presented, a detailed statement of the same may be made up for each department, and thus the bills paid by the treasurer could always be made to agree with the orders drawn by the selectmen.

In a good many instances the city or town treasurer charges himself with the full amount of the tax levy on the debit side of his cash, as cash received, and at the end of the year carries with his balance the amount of uncollected taxes. This does not seem to us proper. In our opinion the treasurer should account only for the actual amount of money which he receives from taxes, and at the end of the year give only the actual amount of cash on hand as his balance.

### *Administration of Trust Funds Should be Consolidated.*

Another point deserving consideration is the failure of many towns to realize the responsibility which they assume in regard to the "perpetual care funds" left by individuals for the care of lots in the cemeteries. We find that the towns frequently appropriate this money and use it without considering it as a debt against the town. They pay interest, it is true, on the money at a certain per cent to the cemetery trustees, but they regard the fund as one which will never have to be repaid, and in some cases do not even give any evidence that it is a debt against the town. It would

seem to be a much better plan to have one board of trustees chosen, as in Salem, to take charge of all the trust funds left to the city or town, collect all income on such funds, and pay it over to the respective departments.

*Finances of Boston and Suffolk County Should be Separated.*

In preparing the statement which appears on pages 22 and 23 showing the cash receipts and disbursements of the city of Boston for the fiscal year ending January 31, 1907, great difficulty was experienced in obtaining the figures, due to the fact that the finances of the city of Boston and county of Suffolk are interwoven in such a manner as to make it almost impossible to get an actual showing of the financial transactions of the city separately.

In the report of the city auditor the total amount of taxes collected is given as \$20,253,602.97, from which has been deducted an *estimated* county tax of \$1,317,705.00, leaving the amount, also an *estimate*, collected for the city, \$18,935,897.97. There was also collected by the county of Suffolk for court fines \$87,918.89; this is carried on the *city* books as a receipt of the *county*, but it properly belongs to the city of Boston, and has, therefore, been added to the revenue receipts of the city. The sum of \$12,336.94 has also been added in our schedule to the receipts of the police department on account of sales of cloth for police uniforms, this sum being deducted in the city auditor's report from the payments on account of police pay rolls. While we have carefully endeavored to make this statement as accurate as possible in view of the numerous subtractions and additions made necessary on account of the mixture of city and county affairs, it will be difficult to improve upon it in the direction of absolute correctness as long as the accounts of the city and county are kept under the present system. It would be of very great advantage both to the city of Boston and the county of Suffolk if their financial transactions were completely divorced, thus making possible an accurate showing of the receipts and disbursements of each separately; incidentally such a separation would probably save many complications in the auditor's office which under existing conditions are constantly arising.

*Administration of a Health Function by School Committees.*

The Legislature of 1906 passed an act (Chapter 502) requiring the school committee of every city and town in the Commonwealth to appoint one or more school physicians, but with the proviso "that in cities wherein the board of health is already maintaining or shall hereafter maintain substantially such medical inspection as this act requires, the board of health shall appoint and assign the school physician." Since the duties of this class of officials, as prescribed by law, consist in the examination of school children with the broad purpose in view of conserving the public health, it would seem to be obvious that they are engaged in administering a health function and that, their duties being in no direct sense educational, the expense of maintaining them should properly be a charge against

the health departments and not be borne from appropriations for the maintenance of the public schools.

But this appears to be a case where the attainment of an ideal in administrative theory must, for the present at least, give way to practical considerations, since the local boards of health throughout Massachusetts are not, as a rule, so well organized and hence so capable of administering with intelligence and efficiency this particular health function as are the school committees. The attainment of comparability of functional expenditures, however, is fundamental in the development of the science of municipal finance; and, it being our purpose to show the cost to the tax payer of each separate municipal function, the expenditures for the maintenance of school physicians, although made out of school appropriations, must be entered upon our schedules as expenditures for a health purpose. This we appreciate can be done only at considerable inconvenience both to the local authorities and to ourselves, but in no other way will it be possible to set forth honestly and fairly the cost *per se* either of education or of the conservation of the public health.

*Assessors' Returns to Tax Commissioner no Longer Necessary.*

As far back as 1870 the Legislature passed an act which is now Section 96 of Chapter 12 of the Revised Laws providing for a return by the assessors of each city and town to the Tax Commissioner of —

. . . the aggregate amount of its assets, and the amount of its indebtedness, for which notes, bonds or similar evidences of debt, the payment of which is not provided for by the taxation of the then current year, were outstanding on the first day of May then last preceding, with a concise statement of the various purposes for which such indebtedness was incurred, the amount incurred for each purpose and the amount of each sinking fund established. If in any case in which a sinking fund is required by law no sinking fund has been established, the return shall state whether action has been had under the provisions of Section 13 of Chapter 27 and the amount raised and applied thereunder for the year last preceding said first day of May.

The return thus provided for does not appear to be necessary for the administration of the duties of the Tax Commissioner and the purpose of the Legislature in requiring it was probably similar to that which prompted the General Court of 1906 to pass the law under which the data published in this report were to be gathered, namely, that the public might have furnished to it, as a matter of information, a comprehensive statement of the financial condition of the various cities and towns. The later legislation besides calling for the gathering of certain data relative to municipal finances which are not collected by the Tax Commissioner duplicates requirement made of him by specifying that this Bureau shall obtain "a statement of the public debt of said city or town, showing the purpose for which each item of the debt was created and the provisions made for the payment thereof, and a statement of all current assets and all

current liabilities of such city or town at the close of its fiscal year.” Besides the fact that the Tax Commissioner’s schedule does not coincide with that upon which returns are made to this Bureau, it is to be noted that in the one case the returns are made by the local *assessors* and is, therefore, information received and published from secondary sources, while, in the other case, the returns are made by the city or town *auditor or other accounting officer* and are accordingly received at first hand. The figures published in the Tax Commissioner’s report and in this report, respectively, do not and cannot be expected to agree, — they are gathered from two different local sources, they cover different periods of time, and they are not uniform as respects classification. Yet both are published with identically the same purpose in view, namely, to inform the public annually as to the financial condition of our cities and towns.

To continue the publication of the two sets of statistics under these circumstances will be to promote confusion and will, therefore, be worse than a merely useless duplication. Inasmuch as the Legislature has charged the Bureau of Statistics of Labor with the duty of gathering from first hand sources, and issuing for the information of the public returns intended to show in great detail the financial condition of the municipalities of the Commonwealth, and since the returns made to the Tax Commissioner and published in his report no longer serve any useful purpose, I recommend the repeal of the law requiring the making of the returns in question to the Tax Commissioner.

#### *A Uniform Fiscal Year Recommended.*

One very apparent obstacle in the way of complete comparability of municipal statistics, which will probably require legislation to remove, is the wide range now existing in the dates at which the fiscal years close. At the present time 16 of our 33 cities close their municipal year December 31, 11 close November 30, two close January 31, and the remaining four close, respectively, on the first Monday in December, on December 10 and 19, and on the third Saturday in December. In 90 of the towns the fiscal year closes December 31; in 35 on January 31; and in nine on other dates in January. In 51 towns the year ends February 1; 12 close February 15; 18 close February 28; 30 close at various other dates in February; 47 close on March 1; 28 close on other dates during March; and one closes as late as April 1. The desirability of establishing a uniform official year for all our municipalities would seem to be sufficiently obvious. The difficulty in this, as in many problems of reform, will doubtless be to bring about a harmonious application of a principle which finds general acceptance on the merits of the case. But in spite of the temporary local inconvenience that naturally results whenever the period of the fiscal year is changed, it does not seem too Utopian to hope for the establishment of substantial uniformity in this matter with respect to our cities, since, with

two exceptions, the fiscal year for all our cities ends at the present time between November 30 and January 1. The majority, as stated, have adopted the calendar year, while 11 close their books November 30, as does the Commonwealth. A much wider range of dates prevails among the towns, due to the fact that there is no uniformity among them as respects the time for holding the annual town meetings which are scattered through the four months of the year.

The ideal date for the closing of all municipal fiscal years is December 31, though something can be said in favor of making the date uniform with that of the Commonwealth. Whatever differences of opinion there may be, however, as to the best date to be selected, the matter is of sufficient importance to warrant serious consideration and such legislation as may be necessary to secure the desired results with respect to those municipalities that may not be inclined to act voluntarily.

#### SUMMARY OF RECOMMENDATIONS.

The suggestions above made, some of which may be given effect by the voluntary action of the municipalities while others will require legislation, may be summarized as follows:

1. All financial transactions to which the municipality is a party should pass through the hands of one central official, the city or town treasurer, and should be made a matter of record on his books.
2. The expenses of departments should agree when checked up with recapitulations.
3. All funds left to municipalities to be held in trust should be administered by a common board of trustees.
4. The finances of the city of Boston and the county of Suffolk should be divorced and their accounts kept separately.
5. The act requiring assessors to make annual returns of assets and liabilities to the Tax Commissioner should be repealed as obsolete and no longer necessary.
6. A uniform fiscal year, being essential to complete comparability both of financial transactions and services rendered, should be established.

#### CONCLUSION.

The first year's labor of the Bureau in this important field has been largely in the nature of missionary work, and has resulted in arousing a genuine interest throughout the Commonwealth in systematic and comparable methods of municipal accounting. It is a pleasure to be able to report that the local officials have, as a rule, shown a cordial willingness to comply with the requirements of the law: and when the purpose of the act has been explained, and the desirability of keeping their accounts in a systematic, business-like, and, so far as possible, uniform manner has been pointed out, they have shown a warm interest in the subject.

The cities of Cambridge and Newton, before this law was passed, had adopted a modern system of classifying their accounts substantially in harmony with the schedules subsequently prepared by this Bureau, and the city of Newburyport last year adopted a system of accounting following suggestions made by the Bureau. New Bedford also voluntarily installed a new municipal accounting system early in the current year; and the annual report of the city auditor of Lowell, under date of April 1, 1908, is arranged according to forms and schedules prepared by the Bureau, Auditor Charles B. Paige stating that "The system of accounting in this department has been changed within the past two years and brought up to as near the 'Uniform System of Accounting' as the ordinances of this city will allow; but it is hoped that it may be possible to establish the complete system by the beginning of another year."

Thus the cities and towns are appreciating in an increasing degree the inconvenience of attempting to fill out the Bureau's schedules, as required by law, without, in some instances, a radical change in their traditional methods of bookkeeping, changes which are thus being brought about almost automatically; and it is proposed, furthermore, to assist the smaller towns by furnishing them with a model set of books as a further incentive to start on the right road. A substantial beginning has unquestionably been made in a great reform; the leaven is working and the cause is growing, as only healthy growth can come, on its merits.

It is a pleasure, in conclusion, to place on record my sincere appreciation of the earnestness and fidelity with which Mr. George H. Priest has supervised the gathering of the data upon which this report is based and the zeal with which he has carried the gospel of municipal accounting reform into cities and towns in all parts of the Commonwealth.

CHARLES F. GETTEMY,  
*Chief, Bureau of Statistics of Labor.*

STATE HOUSE, BOSTON, August 1, 1908.



## PLAN OF THE REPORT.

## EXPLANATION OF CLASSIFICATIONS AND DEFINITION OF TERMS.

The schedule prepared by the Bureau as the basis of this report was made out with a view to securing the information thus required of the auditor or other accounting officer of each city and town in the Commonwealth. In tabulating the results, the report has been arranged in four separate parts:

PART I. Tabular Presentation of the Maintenance Cost of Municipal Departments.

PART II. Summarized Statement of Receipts, classified by Sources, and Payments, classified by Objects.

PART III. Tabular Presentation of Municipal Indebtedness compared with Assessors' Valuations.

PART IV. Summarized Statement of Municipal Indebtedness showing the Purpose for which each item of Debt was created and the Provision made for the Payment thereof.

Part I consists of 13 tables showing for the 33 cities of the Commonwealth the payments on account of current expenses for the general administration of the government, for protection of life and property, of the police and fire departments in detail, of alarm systems, militia, and armories, for the conservation of the public health, for sanitation, for highways and bridges, for charities and corrections, for education, for libraries and reading rooms, for recreation, and a table showing the current expenditure for benefit of soldiers. Appropriate summary tables are also presented. These tables are purposely intended to show the *primary cost of service rendered*<sup>1</sup> by the various municipal departments, that is to say, the actual current expenses, exclusive both of interest charges and such expenditures as, while constituting an expense, are not properly speaking a current expense, or which being capable of anticipation can be intelligently and regularly provided for in advance in making up a budget. The largest single item in such unclassified expenditures is that for damages of various kinds. Those who wish to ascertain cost of service including interest will find, under the heading "Departments, etc." in the tables of Part II, the *total* departmental expenditures, including payments for both *current* and *other* expenses, and *interest*.

The cities are arranged in these tables by grading according to estimated population, beginning with Boston, the list being divided in such

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<sup>1</sup> Exclusive of maintenance of water department and other municipal industries.

a manner as to throw those cities which are nearest each other in size into separate groups, thus facilitating comparisons. The columns giving the financial statistics in detail are preceded by columns giving the population, the per capita expenditure, and the aggregate expenditure, and for education (Table 9) is also given the expense per pupil, based on average membership in the schools. In addition to showing the per capita expense for the maintenance of the police, fire, and health and sanitation departments, data are furnished which may be used as a basis for ascertaining whether any relationship exists between expenditures for these functions and density of population. Deductions drawn from comparisons of receipts or expenditures with population should, in any event, be made with extreme caution. It is, moreover, important to bear in mind the fact that while we have a definite record from year to year of the finances of our cities and towns, we take an official census of the population but once in five years. To use a dividend which varies annually with a divisor which is constant for a quinquennial period would be to produce a quotient obviously fallacious as a basis for making comparisons of an increasing or decreasing per capita. Per capita financial statistics are, indeed, always apt to lead to illegitimate inferences if they are not accompanied by a very careful consideration of numerous elementary data; but while emphasizing the necessity of using them with great care, they can, nevertheless, if properly employed, be utilized in bringing home to the individual citizen, in a most graphic manner, a sense of his personal relationship to and responsibility for the prudent management of the affairs of his municipality. Statistics of per capita expense based upon estimated population for the cities are, therefore, presented in these tables. While it may be admitted that estimates of population even when scientifically computed are frequently unsatisfactory, they undoubtedly form a better basis for computing per capita statistics fairly than would be the case if the figures of the last official census were to be used continuously through a five-year period. We have, therefore, sought to reduce this difficulty to a minimum by comparing the financial statistics in this report, which covers approximately the calendar year, 1906, with our estimated population of the various cities for the same year. It has been impracticable, however, in view of the numerous delays experienced in inaugurating this work, to take the time necessary to compute for the first report the estimated population of each of the 321 towns of the Commonwealth; therefore, the population figure given with each town in the tables is that of the Census of 1905.

For purposes of reference in studying these statistics of the maintenance cost of the various departments, the classifications adopted by the Bureau for its schedule and the items included in each column heading of the several tables are given below in detail.

*Table 1. Current Expenses of General Administration.*

- A. Legislative. (Includes salaries of Aldermen and Council; other salaries, including expenses of the Clerk of Committees; all other expenses).
- B. Executive. (Includes salary of Mayor; salaries of attachés of Mayor's office; all other expenses of Mayor's office).
- C. Financial. (Includes salaries and expenses of the departments of Auditor, Treasurer, Collector, Assessors, and Sinking Fund Commissioners).
- D. Other General Departments. (Includes salaries and all other expenses of the office of the City Clerk, Law Department, City Messenger, and departments of Public Works, Vital Statistics, and License Commissioners).
- E. City Hall, and other Property Not Classified. (Includes all miscellaneous expenses in connection with the care and maintenance of the City Hall and other city property not classified).
- F. Election and Registration. (Includes salaries of registrars, tellers; repairs and expense of providing and caring for voting booths, printing and stationery, and other expenditures naturally classifiable as incidental to the conduct of elections. For the city of Boston the expense of listing the voters is included, though it is an administrative charge on the police department).
- G. Printing and Stationery. Includes printing of city reports and other expenses under this head which could not under present systems of accounting in many cities be divided and charged to the respective departments, as unquestionably should be done).
- H. Miscellaneous. (Includes any and all incidental expenses pertaining to the administration of city affairs which cannot be properly classified under the different department headings).

*Table 2. Current Expenses for Protection of Life and Property.*

- A. Police Department. (For detail see Table 2A).
- B. Fire Department. (For detail see Table 2B).
- C. Inspection Departments. (Includes salaries and incidental expenses pertaining *only* to Inspection of Buildings, Plumbing, Wires, and Sealing of Weights and Measures; for detail see Table 6, — A, B, C, and D, respectively).
- D, E, and F. Fire and Police Alarms, Militia, and Armories, respectively. (For detail see Table 2 D, E, and F).

*Table 2A. Current Expenses of Police Department in Detail.*

- A. Chief's Salary.
- B. Other Salaries. (Includes salaries of police commissioners, special and reserve officers, patrolmen, janitors, matrons, fish wardens, and harbor masters).
- C. Constables' Services.
- D. Supplies. (Includes uniforms and equipment, furniture, bedding, etc., required in fitting up the station houses, fuel, replacements of harness, horses, and apparatus).

M. Repairs on State Highways.

N. Tree Warden, etc.

O. Moth Extermination.

P. Miscellaneous. (Includes repairs on apparatus, maintenance of watering troughs and street drinking fountains, street numbering, guide boards and street signs, and other incidental expenses of the highway department not enumerated in the preceding classifications).

*Table 8. Current Expenses for Charities and Corrections.*

I. Charities:

A. Supervision. (Includes the salaries of the Overseers of the Poor or other supervising officers except warden of the almshouse).

B and C. Almshouse and City Farm. (Includes all disbursements for the maintenance of these institutions and the salary of the warden).

D. Hospitals and Institutions. (Includes expenditures on account of charity patients in hospitals or State institutions).

E. Out-door Poor *in* City. (Includes care of poor living in the city outside the almshouse, and also expenditures on account of poor living in the city under consideration but having a settlement in some other city or town).

F. Out-door Poor *outside* City. (Payments to other cities or towns for support of poor living therein but having a settlement in the city under consideration).

G. Miscellaneous. (Includes incidental expenses not covered by the above classifications).

II. Corrections:

H and I. Prisons and Reformatories. This sub-classification of Charities and Corrections has a wide application in the federal classification but is necessitated in Massachusetts only by the remnant of local administration of penal functions retained by the city of Boston in the maintenance of the Suffolk School for Boys at Rainsford Island and the Parental School at West Roxbury.

*Table 9. Current Expenses for Education.*

A. Superintendent's Salary.

B. Teachers' Salaries.

C. Janitors and Fuel.

D. Text Books and Supplies. (Includes supplies for teachers and pupils, such as stationery, maps, etc.).

E. Tuition and Transportation.

F. Repairs on School Houses.

G. Special Expenses of Night Schools.

H. Special Expenses of Manual Training Schools.

I. Miscellaneous. (Includes replacements of furniture, janitors' supplies, and other incidentals pertaining to the department not included in the preceding classifications).

*Table 10. Current Expenses of Libraries and Reading Rooms.*

- A. Supervision and Salaries.
- B. Books and Periodicals.
- C. Miscellaneous.

*Table 11. Current Expenses for Recreation.*

- A. Parks and Gardens. (Includes salaries, wages, supplies, and all other expenditures for care and maintenance).
- B. Playgrounds. (Includes salaries, wages, supplies, and all other expenditures for care and maintenance).
- C. Bath Houses. (Includes salaries, wages, supplies, and all other expenditures for care and maintenance).
- D. Metropolitan Park Tax.
- E. Memorial Day. (Includes all expenditures for which an appropriation is made).
- F. Fourth of July. (Includes all expenditures for which an appropriation is made).
- G. Labor Day. (Includes all expenditures for which an appropriation is made).
- H. Miscellaneous. (Includes all expenditures not specified in the above classifications).

*Table 12. Current Expenditure for Benefit of Soldiers.*

The expenditures recorded in this table are only in a small degree to be regarded as a local *expense* to the city and, therefore, a charge on the municipal treasury. There are four distinct ways in which public money is regularly expended by law for the benefit of soldiers, namely :

- A. State Aid.
- B. Military Aid.
- C. Soldiers' Burials.
- D. Soldiers' Relief.

The amounts expended for *State Aid* and *Soldiers' Burials* are *wholly reimbursed* by the State, and the amount paid out for *Military Aid* is *one-half reimbursed* by the State; the expenditure for *Soldiers' Relief* proper is borne by the city *except* such amounts as are paid out on account of other cities and towns, in which case the municipality is *wholly reimbursed*. The aggregate amount of reimbursements on account of the latter is not large, and it has been practically impossible to separate and tabulate the separate amounts for this report.

*Table 13. Summary of Maintenance Cost (Current Expenses) of Municipal Departments for all Cities.*

- A. General Administration.
- B. Protection of Life and Property.
- C. Combined Cost of Public Health and Sanitation.
- D. Highways and Bridges.
- E. Charities and Corrections.

F. Education.

G. Libraries and Reading Rooms.

H. Recreation.

I. Benefit of Soldiers. The figures under this heading in the table on page 19 are intended to represent, as nearly as possible, the actual expenditures of each municipality for the Benefit of Soldiers. They do not, therefore, include payments made for State Aid and Soldiers' Burials which are ultimately wholly reimbursed by the Commonwealth; they do include one-half the total payments on account of Military Aid, since the State reimburses the municipality for only one-half of the total amount paid out for this purpose; the expenditures for Soldiers' Relief proper are also included, but the extent to which the municipality is put to an actual expense on this account is of necessity an estimate, since it has been practically impossible to determine for the purpose of this report the amount of the reimbursement to which municipalities are entitled because of payments on account of other cities or towns. This amount is, however, small.

The cities of Boston, Cambridge, and Lowell maintain a special disbursing officer for Soldiers' Relief, and something may be said in favor of classifying the salary and expenses of this official as an item of the cost of this particular service, since if there were no such expenditures the cities would not have an excuse for maintaining this office. On the other hand, if this office was abolished, the payments for Soldiers' Relief would be made through the city treasurer, as is done in other municipalities. It has seemed, therefore, that as the official in question is merely a disbursing officer and performs simply as a matter of convenience duties that otherwise would devolve upon the city treasurer, it is proper to charge the expense of the office against the general administration of municipal affairs. and we have accordingly disposed of the item in question in this manner.

Part II consists of a summarized statement of receipts classified by sources and payments classified by objects. Boston, the metropolis of the Commonwealth, because of its extraordinary size and other special characteristics, has been given a place by itself in this display. The other 32 cities are arranged in groups of four graded according to estimated population of 1906, beginning with Worcester (131,518) and ending with Marlborough (14,073). The arrangement of the cities in the current expense tables of Part I, according to which cities of approximately the same size are grouped together, is much more ideal for the purpose of comparability than the arbitrary division into groups of four. It has been necessary in Part II, however, to give heed to the restrictions imposed by the size of the printed page. Following the cities, Brookline leads the towns in a class by itself for reasons similar to those given for not grouping Boston with the other cities.

The receipts of the municipal treasury have been classified by the Bureau as being derived from six general sources:

1. Receipts from revenue, including the ordinary revenue from taxes, licenses, special assessments, moneys appropriated for the benefit of soldiers, and departmental receipts (for explanation of the two latter see above under "Part I"); and revenue from municipal industries and cemeteries.

2. Receipts through the capital account of municipal departments, municipal industries, and cemeteries.

3. Receipts from municipal indebtedness accounts, namely, loans on account of municipal industries, other loans, and temporary tax loans.

4. Receipts from Sinking Fund Commissioners.

5. Receipts from trust funds and bequests.

6. Receipts on temporary accounts.

The receipts are displayed on the left-hand page, corresponding to the debit side of the cash book, and the payments are displayed on the opposite or right-hand page, corresponding to the credit side. The classification of payments by objects corresponds in its main divisions with the classification of receipts, the aim being to show, in each instance, the actual disposition made of the various classes of receipts. It is very important to bear in mind the broad sense in which the words "receipts" and "payments" are used in these tables. The former should never be confused with "revenue" nor the latter with "expense." Incidentally, it may be noted that the word "income" is not used in this report nor is the term "extraordinary revenue" employed, the aim being to avoid the use, as far as possible, of words and phrases upon which numerous confusing constructions might be placed, and, therefore, requiring arbitrary definitions. In attempting to compare auditors' reports much dissatisfaction has resulted because of the lack of any general agreement as to what constitutes "extraordinary" as differentiated from "ordinary revenue." At the same time it is quite apparent that a distinction should be made between the revenue derived from taxes, licenses, special assessments, departmental receipts, etc., which can properly be termed "ordinary" and the revenue which is received from the maintenance of electric light plants, gas and water works, cemeteries, and miscellaneous sources of a more or less commercial character. This distinction is brought out in our tables without the use of a somewhat vague and non-descriptive term. Inasmuch as the revised classification will henceforth be applied in the printed report to the towns as well as to the cities, the classification which is used in the city groups of Part II and which follows the new schedule is elaborated for the information of students of the report in the definitions and explanations of terms given below.

*Taxes.* Tax receipts are classified by sources as derived from:— (1) real estate and personal — current year: (2) poll taxes — current year: (3) real estate and personal — previous years: (4) poll taxes — previous years: (5) street railway tax by city or town: (6) all other taxes by city or town: (7) corporation tax from State: (8) National Bank tax from State: (9) street

railway tax from State; (10) all other taxes from State. Tax payments are made for these objects:— (1) county tax; (2) refunds— abatements and discounts; (3) State tax; (4) State corporation tax; (5) State National Bank tax; (6) Wellington Bridge tax; (7) all other taxes to the State; (8) all other tax payments. The tax payments on account of the Wellington Bridge are for the construction of the bridge over the Mystic River between Medford and Somerville, known as the Wellington Bridge, and are assessed by the State on the 13 cities and 25 towns in the Metropolitan Park district.<sup>1</sup> One-fifth of one-half of the cost of said bridge is assessed each year for a term of five years (beginning 1906) on the cities of Somerville, Malden, and Medford, and the towns of Stoneham and Reading. The balance of the cost of construction is divided proportionately among all the cities and towns comprising the Metropolitan Park district, and levied in annual assessments for a term of five years. There is also a charge for the maintenance of the bridge, which is divided proportionately among all the cities and towns in the district.

*Licenses.* Cities and towns derive revenue from licenses granted:— (1) for amusements; (2) to auctioneers; (3) for various kinds of business enterprises; (4) for the keep of dogs, received from the county; (5) to druggists; (6) for fish rights; (7) to dealers in junk; (8) for the sale of intoxicating liquors; (9) to pool rooms and bowling alleys; (10) for various miscellaneous purposes not specified in the preceding. Payments from license receipts are made:— (1) one-quarter of the entire amount of liquor licenses to the State; (2) refunds; (3) all other not specified in the preceding.

*Special Assessments.* Receipts from special assessments are on account of:— (1) sewers; (2) sidewalks and curbing; (3) street sprinkling; (4) moth extermination; (5) all others not specified in the preceding. Payments from special assessments are for:— (1) refunds; (2) all other purposes.

*Municipal Industries.* There are three principal industrial functions with the ownership and administration of which municipalities are at the present time mainly concerned, namely, electric light plants, gas works, and water works. Besides these certain of our municipalities derive revenue from the ownership of markets, public scales, docks, wharves, and ferries. In no department of municipal government are uniform classifications and systematic methods of accounting more important and necessary to the formation of enlightened public opinion than in this branch of the subject. Everywhere the question of municipal ownership of public utilities is being studied and debated, often with asperity. The time-worn adage that "Figures do not lie but liars will figure" has perhaps had no greater exemplification than in the statistics cited in connection with discussions on the subject of public ownership. If the advocates and opponents of this theory of the conduct of public and semi-public industrial functions could but agree upon some given basis of facts, more satisfactory progress might be made toward a scientific settlement of this question; and as respects gas and electric light plants in Massachusetts, the schedules and reports of our State Board of Gas and Electric Light Commissioners are a definite and comprehensive achievement, setting forth the financial operations of these industries in much greater technical

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<sup>1</sup> Cohasset not included.



detail than is either practicable or, under the circumstances, necessary, in this report.

The receipts from Electric Light plants in this report are classified as derived from income from:— (a) light and power; (b) sale of bonds and notes; and (c) miscellaneous. The receipts from Gas Works are classified as income from:— (a) gas sold; (b) sale of bonds and notes; and (c) miscellaneous. The receipts from Water Works are classified as income from:— (a) sale of water; (b) sale of bonds and notes; and (c) miscellaneous. The payments out of receipts from Electric Light plants are for:— (a) maintenance, (b) operation, (c) sinking fund, (d) bonds and notes paid from the earnings, (e) interest on loans, and (f) miscellaneous. A similar classification is followed for the payments from receipts of Gas Works and also from Water Works, except that for the cities in the Metropolitan Water district special note is taken of payments on account of the Metropolitan Water Tax.

*Cemeteries.* Cemeteries, when owned and managed by the municipality, partake of many of the essential characteristics of municipally owned electric light, gas, and water plants, but there is obviously a certain incongruity in classifying a cemetery as an industry, and it has, therefore, been given an independent position in our schedule and the report. The receipts on account of Public Cemeteries are from:— (1) sale of lots; (2) income from trust funds; (3) income from perpetual care funds; (4) sale of bonds; and (5) miscellaneous. The payments are for:— (1) care and labor; (2) income from trust funds used; (3) income from perpetual care funds used; (4) miscellaneous.

*Capital Account.* The effort has been made throughout the gathering and classification of these statistics to separate all receipts and payments on account of capital investments and outlays from the receipts and expenditures incident to current maintenance. In so doing, differences of opinion have naturally arisen, and more or less arbitrary decisions have been unavoidable as to the dividing line that may properly be drawn between outlays for permanent improvements and purchases or repairs that logically would be charged up to maintenance or operation.

*Municipal Indebtedness.* Under this heading are classified:— Receipts from loans made to float municipal industries, from temporary tax loans, and from all other loans; payments made on loans, from taxation, from sinking funds, and on account of temporary tax loans.

*Sinking Funds from Commissioners.* This classification includes amounts received by the treasurer from the various sinking fund commissioners to be applied to the payment of bonds maturing during the current year which must be paid from sinking funds.

*Trust Funds and Bequests.* These include all sums left to the municipality in trust, donated, or bequeathed for the benefit of the city or town, or for some other specific purpose, such as care of cemetery lots, care of the poor, support of schools, libraries, etc.

The arrangement of Parts III and IV requires no special explanation. Part III consists of a compilation of the valuation figures of the cities and towns of the Commonwealth based upon the assessors' returns as reported by the Tax Commissioner, and co-ordinated with the figures showing the

net debt, sinking fund, and total debt of the municipalities. The statistics of the cities and towns are given in separate tables, each being arranged in the order of the percentage of net debt to valuation. It has, of course, to be borne in mind that any attempt to draw deductions from these statistics cannot have a secure scientific basis, for the reason that the valuation figures of the various municipalities are not fixed by any central authority. It is of interest, nevertheless, even when allowance is made for the varying modes of valuation, to note the wide range existing in the relationship which the net debt bears to the valuation. Part IV is in effect an elaboration of Part III, being a statement of the public debt and sinking funds for all the cities and towns of the Commonwealth tabulated so as to show the purpose for which each item of the debt was created. For the city of Boston, the amount of sinking funds and of net debt is shown for each of the 14 principal purposes for which the debt was created. The other 32 cities are arranged in groups of four each, graded according to the estimated population, the purposes for which the various classes of indebtedness were created being itemized as far as practicable. The towns are similarly arranged.

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## ANALYSIS TABLES.

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# COMPARISON OF AGGREGATE CURRENT EXPENSES, VALUATION, AND TAX RATES.

CITIES (Arranged in Order of Population).	Popu- lation 1906	Aggregate Current Ex- penses	Valuation	Tax Rate per \$1,000	Per Capita Current Expense	Per Capita Valuation	Percent- age of Aggregate Current Expense of Valuation
BOSTON, . . . . .	606,216	\$16,180,816.94	\$1,289,705,887	\$15.90	\$26.69	\$2,127.47	1.25
WORCESTER, . . . . .	131,518	1,970,666.22	123,226,501	16.60	14.98	936.96	1.60
FALL RIVER, . . . . .	107,581	1,299,425.09	83,465,821	18.40	12.08	775.84	1.56
CAMBRIDGE, . . . . .	99,108	1,702,189.13	105,153,235	18.60	17.16	1,060.35	1.62
LOWELL, . . . . .	96,011	1,344,413.51	74,288,565	19.60	14.00	773.75	1.81
LYNN, . . . . .	78,691	1,025,135.03	62,829,252	17.00	13.03	798.43	1.63
NEW BEDFORD, . . . . .	76,000	933,173.58	66,202,931	18.40	12.18	864.27	1.41
SPRINGFIELD, . . . . .	76,202	1,293,026.84	86,505,181	15.00	16.97	1,135.21	1.49
LAWRENCE, . . . . .	72,144	793,828.61	51,044,934	16.00	11.00	707.54	1.56
SOMERVILLE, . . . . .	71,260	993,832.27	60,275,660	17.40	13.95	845.86	1.65
HOLYOKE, . . . . .	51,013	659,840.66	43,043,800	17.00	12.93	843.78	1.53
BROCKTON, . . . . .	49,572	657,438.78	35,168,140	19.70	13.26	709.44	1.87
MALDEN, . . . . .	38,988	558,097.04	32,988,750	17.20	14.31	846.13	1.69
HAVERHILL, . . . . .	38,132	531,708.53	27,418,564	17.40	13.94	719.04	1.94
SALEM, . . . . .	37,938	500,837.51	30,607,960	17.50	13.19	806.36	1.64
CHELSEA, . . . . .	37,953	559,136.41	25,966,425	19.60	14.73	684.17	2.15
NEWTON, . . . . .	37,906	875,420.24	65,967,040	16.40	23.09	1,740.28	1.33
FITCHBURG, . . . . .	33,767	404,844.32	25,794,168	19.60	11.99	763.89	1.57
TAUNTON, . . . . .	31,382	342,516.09	21,840,382	19.00	10.91	695.95	1.57
EVERETT, . . . . .	30,447	399,919.90	23,006,700	19.30	13.13	755.63	1.74
QUINCY, . . . . .	28,944	389,304.09	26,787,085	18.60	13.45	925.48	1.45
WALTHAM, . . . . .	26,894	347,183.21	23,795,456	16.50	12.91	884.79	1.46
GLOUCESTER, . . . . .	26,011	357,978.63	21,690,842	17.50	13.76	833.91	1.65
PITTSFIELD, . . . . .	25,506	321,943.82	18,946,608	18.50	12.62	742.83	1.70
NORTH ADAMS, . . . . .	22,476	245,126.13	14,662,159	20.00	10.91	652.35	1.67
CHICOPEE, . . . . .	20,613	197,493.63	10,297,190	19.30	9.55	499.55	1.92
NORTHAMPTON, . . . . .	20,310	211,912.54	12,804,015	16.50	10.43	630.43	1.66
MEDFORD, . . . . .	20,300	381,356.32	21,756,500	20.20	18.79	1,071.76	1.75
BEVERLY, . . . . .	15,614	298,183.78	23,224,925	18.00	19.10	1,487.44	1.28
NEWBURYPORT, . . . . .	14,687	174,968.93	11,159,621	18.20	11.91	759.83	1.57
MELROSE, . . . . .	14,551	243,861.22	15,477,880	17.80	16.76	1,063.70	1.58
WOBURN, . . . . .	14,425	210,719.62	10,695,310	18.00	14.61	741.65	1.97
MARLBOROUGH, . . . . .	14,073	177,900.70	9,803,330	19.50	12.64	696.61	1.81
<b>33 Cities, . . . . .</b>	<b>2,066,913</b>	<b>\$36,584,199.37</b>	<b>\$2,555,604,057</b>	<b>-</b>	<b>\$17.70</b>	<b>\$1,236.44</b>	<b>1.43</b>

<sup>1</sup> Population for 1905.

<sup>2</sup> Aggregate expense for 11 months.

## PER CAPITA INDEBTEDNESS OF CITIES.

Based on Net Debt (see page 205) and Estimated Population for 1906.

CITIES (Arranged in Order of Per Capita Indebtedness).	Per Capita In- debtedness	CITIES (Arranged in Order of Per Capita Indebtedness).	Per Capita In- debtedness
BOSTON, . . . . .	\$111.90	PITTSFIELD, . . . . .	\$38.75
NEWTON, . . . . .	97.57	WORCESTER, . . . . .	38.45
CAMBRIDGE, . . . . .	80.48	FALL RIVER, . . . . .	35.96
BEVERLY, . . . . .	76.21	MALDEN, . . . . .	35.69
GLOUCESTER, . . . . .	62.85	MEDFORD, . . . . .	32.59
QUINCY, . . . . .	61.68	MELROSE, . . . . .	32.42
Average, . . . . .	61.61	HAVERHILL, . . . . .	30.39
BROCKTON, . . . . .	47.86	LAWRENCE, . . . . .	28.90
NEWBURYPORT, . . . . .	47.79	LOWELL, . . . . .	28.78
TAUNTON, . . . . .	47.28	WALTHAM, . . . . .	27.78
NORTH ADAMS, . . . . .	46.29	SPRINGFIELD, . . . . .	27.66
HOLYOKE, . . . . .	42.45	CHELSEA, . . . . .	27.41
FITCHBURG, . . . . .	41.81	NORTHAMPTON, . . . . .	25.95
NEW BEDFORD, . . . . .	39.95	WOBURN, . . . . .	25.75
MARLBOROUGH, . . . . .	39.89	CHICOPEE, . . . . .	25.48
LYNN, . . . . .	39.41	SALEM, . . . . .	23.98
EVERETT, . . . . .	39.11	SOMERVILLE, . . . . .	20.55

## PERCENTAGE DIVISION OF EXPENSES OF MUNICIPAL DEPARTMENTS.

CITIES (Arranged in Order of Population).												
General Administration	PROTECTION OF LIFE AND PROPERTY				Public Health and Sanitation	Highways and Bridges	Charities and Corrections	Education	Libraries and Reading Rooms	Recreation	Soldiers' Benefit (Dis-tinuated)	Total
	Police Department	Fire Department	Other									
BOSTON, . . . . .	7.96	11.52	8.44	2.32	9.86	18.21	7.59	23.14	2.10	8.21	0.65	100.00
WORCESTER, . . . . .	5.59	8.56	10.47	1.58	13.25	20.48	2.68	32.79	2.26	1.76	0.58	100.00
FALL RIVER, . . . . .	6.95	10.72	10.66	1.72	3.86	25.80	7.81	28.32	1.80	1.35	1.01	100.00
CAMBRIDGE, . . . . .	6.39	9.74	6.78	1.85	12.13	23.78	2.85	29.66	1.55	4.44	0.63	100.00
LOWELL, . . . . .	9.99	10.53	10.18	0.98	5.69	23.42	7.46	29.40	0.97	1.48	0.80	100.00
LYNN, . . . . .	8.27	9.80	10.70	1.02	8.79	22.45	3.58	28.02	1.96	3.48	1.93	100.00
NEW BEDFORD, . . . . .	7.51	13.24	9.07	0.68	8.43	17.90	5.95	31.25	2.08	1.81	2.08	100.00
SPRINGFIELD, . . . . .	4.47	7.78	9.86	1.20	7.19	25.03	3.59	34.44	3.13	3.00	0.31	100.00
LAWRENCE, . . . . .	5.26	9.44	9.74	0.81	7.86	20.90	8.10	33.23	2.15	1.81	0.70	100.00
SOMERVILLE, . . . . .	6.94	8.41	7.67	1.77	12.57	17.07	3.02	34.70	2.09	3.43	2.33	100.00
HOLYOKE, . . . . .	8.50	8.79	15.15	1.29	5.11	16.89	8.00	32.37	1.82	1.90	0.18	100.00
BROCKTON, . . . . .	7.60	9.50	11.05	1.48	7.15	24.54	4.48	30.69	1.93	0.26	1.32	100.00
MALDEN, . . . . .	6.02	6.95	7.32	1.05	11.00	21.71	4.09	36.39	1.30	3.32	0.85	100.00
HAVERHILL, . . . . .	6.31	6.80	9.57	1.50	4.71	20.33	7.11	35.37	2.87	2.01	3.42	100.00
SALISBURY, . . . . .	7.59	9.67	7.70	2.87	7.62	21.59	8.20	28.40	1.84	1.70	2.82	100.00
CHELSEA, . . . . .	7.05	9.30	7.64	2.03	8.41	26.90	3.49	29.89	0.91	2.85	1.53	100.00
NEWTON, . . . . .	7.19	8.48	6.86	1.60	12.25	26.28	2.68	29.79	2.06	2.59	0.22	100.00
FITCHBURG, . . . . .	8.39	9.39	9.71	1.25	6.69	24.76	4.79	29.97	2.07	0.66	2.32	100.00
TAUNTON, . . . . .	8.36	11.67	10.74	1.42	3.17	15.66	6.95	37.53	2.82	0.84	0.84	100.00
EVERETT, . . . . .	7.07	7.49	6.98	0.84	8.93	16.67	2.24	42.68	1.75	4.90	0.45	100.00
QUINCY, . . . . .	8.66	6.79	8.71	0.73	12.33	21.29	3.04	32.21	1.68	3.63	0.93	100.00
WALTHAM, . . . . .	9.36	6.61	7.96	2.10	12.67	21.58	3.05	29.57	1.94	3.31	1.85	100.00
GLOUCESTER, . . . . .	8.41	10.14	12.68	2.38	1.23	24.35	7.21	30.68	0.82	0.32	2.10	100.00
PITTSFIELD, . . . . .	11.25	8.41	6.96	0.84	5.83	20.70	5.13	36.51	2.64	0.58	1.15	100.00
NORTH ADAMS, . . . . .	9.75	8.97	5.57	0.74	6.80	18.32	6.50	40.32	2.45	0.23	0.35	100.00
CHICOPEE, . . . . .	11.32	7.60	10.90	1.15	1.60	20.53	8.77	34.76	1.62	0.27	1.48	100.00
NORTHAMPTON, . . . . .	8.85	5.44	7.43	0.39	0.94	29.36	5.41	37.58	3.30	0.37	0.93	100.00
MEDFORD, . . . . .	7.24	6.44	5.94	1.18	8.52	28.61	2.56	31.90	2.53	4.23	0.85	100.00
BEVERLY, . . . . .	7.06	6.24	4.97	0.67	2.35	31.97	5.87	35.02	1.83	1.40	2.62	100.00
NEWBURYPORT, . . . . .	10.90	8.37	6.73	0.78	3.69	28.46	8.60	25.70	2.38	0.76	3.63	100.00
MELROSE, . . . . .	7.73	4.74	4.30	1.11	8.75	30.10	3.86	33.80	1.55	2.99	1.07	100.00
WOBURN, . . . . .	12.75	6.97	7.35	1.53	6.53	21.06	7.19	30.31	3.39	1.98	0.94	100.00
MAHAROUGH, . . . . .	10.17	6.95	12.43	1.30	3.42	22.40	6.97	32.40	2.41	0.41	1.14	100.00
33 Cities, . . . . .	7.60	10.11	8.81	1.80	9.01	20.62	6.10	28.06	2.03	4.92	0.94	100.00

SUMMARY OF PER CAPITA MAINTENANCE COST OF MUNICIPAL DEPARTMENTS SHOWING PER CAPITA RANK FOR EACH CITY ARRANGED IN ORDER OF AGGREGATE PER CAPITA EXPENDITURE.

CITIES.	Aggre- gate Per Capita Expendi- ture	GENERAL AD- MINISTRATION		PROTECTION OF LIFE AND PROPERTY		COMBINED COST OF HEALTH AND SANITATION		HIGHWAYS AND BRIDGES		CHARITIES AND CORRECTIONS		EDUCATION		LIBRARIES AND READING ROOMS		RECREATION		SOLDIERS' BENE- FIT	
		Per Capita	Rank	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank
BOSTON,	\$26.69	\$2.12	1	\$5.95	1	\$2.63	2	\$4.86	5	\$2.03	1	\$5.18	3	\$0.56	1	\$2.19	1	\$0.39	15
NEWTON,	1.66	1.66	3	3.91	2	2.83	1	6.07	2	0.62	19	6.88	3	0.45	4	0.60	5	0.14	32
BEVELLY,	19.10	1.35	6	2.27	22	2.45	3	6.10	1	1.12	2	6.69	2	0.35	7	0.27	16	0.14	32
MEDFORD,	18.79	1.36	5	2.55	17	1.60	8	5.37	3	0.48	27	5.99	4	0.48	5	0.80	2	0.37	17
CAMBRIDGE,	17.16	1.13	14	3.15	6	2.08	3	4.08	7	0.49	26	5.09	9	0.27	15	0.76	3	0.26	25
SPRINGFIELD,	16.97	0.76	32	3.20	5	1.22	12	4.25	6	0.61	20	5.84	5	0.53	2	0.51	6	0.23	28
MELROSE,	16.76	1.30	8	1.70	31	1.47	10	5.04	4	0.65	18	5.66	6	0.26	19	0.50	7	0.41	24
WORCESTER,	14.98	0.84	30	3.09	7	1.99	4	3.07	16	0.40	31	4.91	11	0.34	8	0.26	17	0.27	24
CHELSEA,	14.73	1.04	19	2.80	12	1.24	11	3.96	8	0.51	25	4.40	15	0.13	32	0.42	13	0.51	10
WOBURN,	14.61	1.86	2	2.31	21	0.95	18	3.08	15	1.05	4	4.43	8	0.49	3	0.29	14	0.50	11
MAIDEN,	14.31	0.86	29	2.19	24	1.58	9	3.11	14	0.39	22	5.21	8	0.19	29	0.28	10	0.33	19
LOWELL,	14.00	1.27	10	3.04	8	0.80	20	3.28	26	0.42	29	4.84	12	0.29	31	0.21	21	0.30	21
SOMERVILLE,	13.95	0.97	23	2.49	18	1.75	5	2.38	22	0.99	9	4.93	10	0.40	16	0.28	9	0.56	7
HAVERTHILL,	13.94	0.83	28	2.49	19	0.66	25	2.83	22	0.90	8	4.22	17	0.23	27	0.49	8	0.30	22
GLOUCESTER,	13.76	1.16	13	3.47	3	0.17	35	3.35	10	0.99	7	4.33	18	0.11	1	0.11	24	0.71	5
QUINCY,	13.45	1.16	12	2.18	25	1.66	6	2.86	20	0.41	30	4.07	23	0.26	18	0.03	31	0.54	9
BROCKTON,	13.26	1.01	20	2.92	9	0.95	17	3.26	12	0.59	21	3.75	27	0.24	23	0.22	20	0.87	4
SALEM,	13.19	1.00	22	2.07	14	1.01	16	2.85	21	1.08	3	5.61	7	0.23	25	0.64	4	0.24	26
EVERETT,	13.13	0.93	24	2.01	28	1.17	13	2.19	28	0.29	27	3.05	29	0.26	17	0.45	11	0.69	6
LYNN,	13.03	1.08	16	2.80	10	1.15	14	2.93	19	0.47	28	4.19	19	0.24	24	0.25	18	0.69	33
HOLYOKE,	12.93	1.10	15	3.25	4	0.66	24	2.18	30	1.04	6	4.19	19	0.24	24	0.43	12	0.38	16
WALTHAM,	12.91	1.21	11	2.15	26	1.64	7	2.79	24	0.39	32	3.82	25	0.25	22	0.05	29	0.55	8
MALDENBOROUGH,	12.62	1.42	4	2.05	27	0.74	29	2.83	23	0.88	12	4.10	13	0.30	12	0.07	28	0.32	12
PITTSFIELD,	12.52	1.42	4	2.80	11	1.03	15	2.61	25	0.65	17	4.61	13	0.33	10	0.22	25	0.46	20
NEW BEDFORD,	12.08	0.91	26	2.80	11	1.03	15	2.18	29	0.72	15	3.81	26	0.25	20	0.16	22	0.20	29
FALL RIVER,	11.99	0.84	31	2.79	13	0.47	36	3.12	13	0.94	10	3.42	31	0.22	28	0.16	23	0.20	29
PITTSBURG,	11.99	1.01	21	2.44	20	0.80	21	2.97	18	0.37	33	3.59	30	0.25	21	0.08	27	0.45	13
NEWBURYPORT,	11.91	1.30	7	1.89	29	0.44	28	3.39	9	1.02	11	3.06	33	0.28	14	0.09	26	1.25	1
LAURENCE,	11.00	0.58	33	2.30	23	0.86	19	2.30	27	0.89	7	3.66	33	0.24	23	0.20	22	0.18	31
TAUNTON,	10.91	0.91	27	2.60	16	0.35	35	3.01	33	0.76	14	4.10	16	0.31	11	0.09	25	0.35	18
NORTH ADAMS,	10.43	1.05	18	1.67	32	0.74	23	2.00	31	0.71	16	4.40	16	0.27	16	0.02	33	0.19	30
NORTHAMPTON,	10.43	0.92	25	1.38	33	0.10	33	3.06	17	0.54	24	3.92	32	0.34	9	0.04	30	0.30	23
CUMMERTON,	9.58	1.08	17	1.88	30	0.15	32	1.97	32	0.84	13	3.33	32	0.16	30	0.03	32	0.24	27

1 Library not under jurisdiction of city.

## PERCENTAGE DIVISION OF EXPENSES OF GENERAL ADMINISTRATION.

CITIES (Arranged in Order of Population).	Legisla- tive	Execu- tive	Finan- cial	Other General Depart- ments	City Hall and Other Property not Classified	Election and Registra- tion	Printing and Station- ery	Miscella- neous	Total
BOSTON, . . . . .	8.50	4.00	32.23	17.23	19.19	15.50	2.94	0.41	100.00
WORCESTER, . . . . .	1.10	5.45	33.19	34.27	10.43	11.14	3.80	0.62	100.00
FALL RIVER, . . . . .	7.56	5.32	30.49	23.97	20.25	7.27	3.47	1.67	100.00
CAMBRIDGE, . . . . .	8.76	5.42	32.52	16.96	19.50	16.84	-	-	100.00
LOWELL, . . . . .	1.39	3.50	24.77	29.33	18.17	15.37	1.61	5.86	100.00
LYNN, . . . . .	5.81	3.27	28.61	30.82	8.97	7.81	7.82	6.89	100.00
NEW BEDFORD, . . . . .	1.57	4.28	22.65	21.63	14.51	7.49	5.31	22.56	100.00
SPRINGFIELD, . . . . .	0.52	7.09	47.99	20.06	5.91	11.01	5.03	2.39	100.00
LAWRENCE, . . . . .	0.24	3.35	34.64	20.84	9.05	20.65	-	11.23	100.00
SOMERVILLE, . . . . .	6.09	5.66	35.43	16.94	20.09	8.91	2.48	4.40	100.00
HOLYOKE, . . . . .	1.10	3.19	33.28	28.65	21.13	9.32	3.33	-	100.00
BROCKTON, . . . . .	0.62	4.37	35.69	12.70	23.53	7.53	0.06	15.50	100.00
MALDEN, . . . . .	7.46	3.54	42.79	15.81	6.18	10.43	-	13.79	100.00
HAVERHILL, . . . . .	2.21	10.79	38.74	22.79	14.06	8.74	1.17	1.50	100.00
SALEM, . . . . .	0.98	4.87	28.58	20.37	14.38	5.40	13.45	11.97	100.00
CHELSEA, . . . . .	2.67	2.79	28.45	22.62	24.14	11.25	1.62	6.46	100.00
NEWTON, . . . . .	3.17	6.38	42.49	21.11	12.02	12.26	2.33	0.24	100.00
FITCHBURG, . . . . .	0.74	6.06	25.79	14.54	34.66	6.20	9.07	2.94	100.00
TAUNTON, . . . . .	0.52	4.19	32.04	20.63	9.78	11.85	7.02	13.97	100.00
EVERETT, . . . . .	3.23	4.95	27.27	35.13	12.48	5.83	4.32	6.79	100.00
QUINCY, . . . . .	5.05	2.97	40.75	31.39	8.45	6.87	0.57	3.95	100.00
WALTHAM, . . . . .	1.97	7.11	30.62	17.68	34.06	4.70	3.40	0.46	100.00
GLOUCESTER, . . . . .	1.16	5.39	30.95	25.01	14.63	12.85	6.48	3.53	100.00
PITTSFIELD, . . . . .	1.32	2.76	21.12	33.76	5.44	7.77	9.69	18.14	100.00
NORTH ADAMS, . . . . .	0.18	4.68	30.56	34.68	10.90	7.77	-	11.23	100.00
CHICOPEE, . . . . .	-	4.62	17.38	19.77	28.06	5.19	9.34	15.64	100.00
NORTHAMPTON, . . . . .	0.40	4.84	24.05	22.43	23.16	7.26	16.14	1.72	100.00
MEDFORD, . . . . .	3.41	6.53	40.54	17.52	13.50	9.46	-	9.04	100.00
BEVERLY, . . . . .	5.72	4.99	25.89	20.34	17.11	8.08	12.68	5.19	100.00
NEWBURYPORT, . . . . .	7.83	6.63	24.44	20.65	20.49	8.18	-	11.78	100.00
MELROSE, . . . . .	0.91	3.34	35.97	25.90	9.47	10.47	4.04	9.90	100.00
WOBURN, . . . . .	1.66	3.88	19.13	16.33	11.56	6.22	13.77	27.45	100.00
MARLBOROUGH, . . . . .	2.49	5.53	27.47	12.99	15.89	3.15	6.72	25.76	100.00
<b>33 Cities, . . . . .</b>	<b>5.64</b>	<b>4.46</b>	<b>31.86</b>	<b>20.62</b>	<b>17.39</b>	<b>12.62</b>	<b>3.53</b>	<b>3.88</b>	<b>100.00</b>



## ANALYSIS TABLES.

CITIES AND TOWNS (Arranged in Order of Total Per Capita Expenditure).	Population 1906	PER CAPITA EXPENSE			Total Expendi- ture for Parks	Local Park Purposes	Metropoli- tan Park Purposes	Total Expendi- ture for Parks	Local Park Purposes	Metropolitan Park Purposes	PERCENTAGES		PROPORTION OF AGGREGATE EX- PENDITURE FOR PARK PURPOSES		
		Total Expendi- ture for Parks	Local Park Pur- poses	Metropoli- tan Park Purposes							Local Park Pur- poses	Metropoli- tan Park Purposes	Local Park Pur- poses	Metropoli- tan Park Purposes	Total
BOSTON,	606,216	\$2.09	\$1.07	\$1.02	\$1,268,715.83	\$648,670.88	\$620,044.95	51.13	48.87	86.12	67.02	75.59	0.28	1.45	0.93
<i>Average for Cities,</i>		1.38	0.10	0.66	15,508.92	2,124.88	13,384.04	13.70	86.30	0.28	1.45	0.93	3.31	5.14	4.31
MEDFORD,	20,300	0.76	0.25	0.48	72,398.58	24,896.11	47,502.47	34.39	65.61	3.31	5.14	4.31	0.21	1.83	1.30
CAMBRIDGE,	99,108	0.73	0.05	0.56	18,502.26	1,584.58	16,917.68	8.56	91.44	0.74	1.78	1.32	0.13	0.65	0.42
EVERETT,	30,447	0.61	0.15	0.43	22,093.43	5,590.16	16,503.27	25.30	74.70	0.74	1.78	1.32	0.13	0.65	0.42
NEWTON,	37,906	0.58	0.07	0.41	7,043.46	1,000.00	6,043.46	14.20	85.80	0.30	1.31	0.81	0.20	1.36	1.06
MELROSE,	14,551	0.48	0.05	0.42	13,637.51	1,490.37	12,147.14	10.93	89.07	0.30	1.31	0.81	0.20	1.36	1.06
QUINCY,	28,944	0.47	0.15	0.31	32,947.70	11,082.52	21,865.18	33.64	66.36	1.47	2.36	1.96	0.36	0.86	0.64
SOMERVILLE,	71,260	0.46	0.15	0.31	17,629.12	5,512.25	12,116.87	31.27	68.73	0.73	2.36	1.96	0.36	0.86	0.64
MALDEN,	38,988	0.45	0.14	0.30	10,696.97	8,082.85	22,158.82	26.73	73.27	1.07	2.40	1.80	0.23	1.39	0.87
WALTHAM,	26,894	0.40	0.10	0.30	30,241.67	1,682.87	12,844.66	11.58	88.42	0.23	1.39	0.87	0.23	1.39	0.87
LYNN,	78,091	0.38	0.10	0.28	14,526.93	318.35	3,344.89	8.69	91.31	0.04	0.36	0.22	0.04	0.36	0.22
CHELSEA,	37,853	0.38	0.04	0.34	3,663.24	26,307.63	34,670.74	43.23	56.77	3.50	3.75	3.64	0.02	1.00	0.56
WOBURN,	14,425	0.25	0.02	0.23	61,068.37	2,138.81	5,422.65	100.00	—	—	0.23	0.13	0.44	0.55	0.50
Brookline,	24,323	2.51	1.08	1.43	21,381.81	174.93	3,300.15	1.85	98.15	0.02	1.00	0.56	0.05	1.60	0.91
Nahant,	928	2.30	—	2.30	9,447.58	3,300.15	5,121.93	39.18	60.82	0.44	0.55	0.50	0.05	1.60	0.91
Milton,	7,229	1.31	0.03	1.28	15,199.82	863.97	5,245.35	2.45	97.55	0.11	0.57	0.36	—	—	—
Wellesley,	6,429	1.31	0.51	0.80	15,199.82	863.97	5,245.35	2.45	97.55	0.11	0.57	0.36	—	—	—
Revere,	13,353	1.14	0.03	1.11	6,109.32	28.55	1,782.71	1.58	98.42	—	0.19	0.11	—	—	—
Swampscott,	5,381	1.14	0.16	0.98	1,811.26	—	990.62	—	100.00	—	0.19	0.11	—	—	—
Weston,	2,133	0.85	—	0.84	990.62	—	—	—	100.00	—	0.19	0.11	—	—	—
Westwood,	1,160	0.85	—	0.85	990.62	—	—	—	100.00	—	0.19	0.11	—	—	—
Winchester,	8,487	0.81	0.01	0.80	6,913.74	110.55	6,803.19	1.60	98.40	0.01	0.73	0.41	0.01	0.73	0.41
<i>Average for Towns,</i>		0.81	0.27	0.42	5,139.54	1,994.15	3,145.39	38.80	61.20	0.27	0.34	0.31	0.03	0.02	0.02
Winthrop,	7,408	0.69	0.37	0.25	383.84	234.01	159.83	59.42	40.58	0.03	0.02	0.02	0.19	0.34	0.27
Dover,	2,636	0.62	0.18	0.39	4,531.85	1,408.60	3,123.25	31.08	68.92	0.19	0.34	0.27	0.02	0.22	0.13
Dedham,	7,940	0.57	0.03	0.54	2,157.93	145.82	2,012.11	6.76	93.24	0.02	0.17	0.11	0.04	0.17	0.11
Belmont,	4,550	0.47	0.03	0.44	1,865.48	291.72	1,573.76	15.64	84.36	0.04	0.17	0.11	0.04	0.17	0.11
Needham,	4,370	0.43	0.07	0.36	4,377.33	798.67	3,578.66	18.25	81.75	0.11	0.39	0.26	0.04	0.05	0.04
Wakefield,	10,488	0.42	0.08	0.34	4,026.18	941.91	3,084.27	23.39	76.61	0.13	0.33	0.24	0.04	0.05	0.04
Watertown,	11,681	0.34	0.08	0.26	4,026.18	290.95	4,337.13	39.91	60.09	0.04	0.05	0.04	0.01	0.15	0.09
Hull,	2,205	0.33	0.13	0.20	729.00	82.29	4,337.13	39.91	60.09	0.04	0.05	0.04	0.01	0.15	0.09
Hyde Park,	14,810	0.29	—	0.28	4,314.69	—	—	1.91	98.09	0.01	0.15	0.09	—	0.15	0.09
Hingham,	2,489	0.29	—	0.29	1,416.09	—	—	—	100.00	—	0.15	0.09	—	0.15	0.09
Saugus,	6,463	0.24	—	0.24	1,537.60	—	—	—	100.00	—	0.15	0.09	—	0.15	0.09
Arlington,	10,057	0.23	0.19	0.04	2,360.60	394.04	1,966.56	16.69	83.31	0.05	0.21	0.14	0.05	0.21	0.14
Brantree,	7,059	0.22	—	0.22	1,577.62	—	1,577.62	—	100.00	—	0.17	0.09	—	0.17	0.09
Stonham,	6,337	0.22	—	0.22	1,395.09	—	1,395.09	—	100.00	—	0.15	0.08	—	0.15	0.08
Colchester,	2,754	0.21	0.21	—	508.01	508.01	—	100.00	—	0.08	—	0.03	—	—	—
Weymouth,	11,615	0.17	0.01	0.16	1,931.64	52.60	—	2.72	97.28	0.01	0.20	0.12	0.01	0.20	0.12
Canton,	4,769	0.07	—	0.07	333.23	—	333.23	—	100.00	—	0.04	0.02	—	0.04	0.02
CITIES,	1,105,743	\$1.38	\$0.65	\$0.73	\$1,527,605.62	\$714,750.29	\$812,855.33	46.79	53.21	94.89	87.86	91.02	5.11	12.14	8.98
TOWNS,	187,324	0.81	0.21	0.60	150,748.32	38,451.36	112,296.96	25.51	74.49	5.11	12.14	8.98	—	—	—
Totals,	1,293,067	\$1.30	\$0.58	\$0.72	\$1,678,353.94	\$753,201.65	\$925,152.29	44.88	55.12	100.00	100.00	100.00	—	—	—

1 Less than one-hundredth of one per cent.

2 Population for 1905.

## EXPENDITURE FOR PARK PURPOSES: II—CITIES OUTSIDE METROPOLITAN PARK DISTRICT.

CITIES (Arranged in Order of Per Capita Expense).	Population	Land Area in Square Miles	Population per Square Mile	Per Capita Expense	Total Expense
SPRINGFIELD, . . . . .	76,202	31.99	2,382	\$0.50	\$37,857.53
HAVERHILL, . . . . .	38,132	35.83	1,064	0.27	10,348.99
WORCESTER, . . . . .	131,518	38.50	3,416	0.24	32,127.41
HOLYOKE, . . . . .	51,013	16.03	3,182	0.24	12,158.48
NEW BEDFORD, . . . . .	76,600	19.80	3,869	0.21	15,991.63
BEVERLY, . . . . .	15,614	15.32	1,019	0.21	3,209.68
SALEM, . . . . .	37,958	8.18	4,640	0.20	7,745.35
<i>Average,</i>				<i>0.18</i>	
LOWELL, . . . . .	96,011	14.27	6,728	0.16	15,230.27
LAWRENCE, . . . . .	72,144	7.24	9,965	0.16	11,297.19
FALL RIVER, . . . . .	107,581	38.08	2,825	0.13	13,892.19
GLOUCESTER, . . . . .	<sup>1</sup> 26,011	26.45	983	0.08	2,145.45
NEWBURYPORT, . . . . .	14,687	8.90	1,650	0.07	1,074.05
TAUNTON, . . . . .	31,382	48.59	646	0.07	2,063.95
FITCHBURG, . . . . .	33,767	28.60	1,181	0.06	2,008.82
PITTSFIELD, . . . . .	25,506	43.97	580	0.05	1,153.17
NORTHAMPTON, . . . . .	20,310	40.57	501	0.03	589.57
BROCKTON, . . . . .	49,572	21.48	2,308	0.01	738.63
MARLBOROUGH, . . . . .	<sup>1</sup> 14,073	22.04	639	0.01	196.61
NORTH ADAMS, . . . . .	22,476	18.07	1,244	0.01	200.00
CHICOPEE, . . . . .	20,613	24.64	837	0.01	180.00
<b>Totals, . . . . .</b>	<b>961,170</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>\$170,208.97</b>

<sup>1</sup> Population for 1905.

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PART I.

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TABULAR PRESENTATION OF THE MAINTENANCE COST OF  
MUNICIPAL DEPARTMENTS  
FOR THE 33 CITIES OF THE COMMONWEALTH.

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#### **NOTE.**

For an explanation of the classifications and definition of terms used in the tables in Parts I and II, the reader is referred to the PLAN OF THE REPORT on pages xxxiii to xlv.

TABLE 1. CURRENT EXPENSES OF GENERAL ADMINISTRATION

CITIES (Arranged in Order of Population).	Population 1906	Per Capita Expense	Total Expense	A Legislative	B Executive	C Financial	D Other General Departments	E City Hall and Other Property not Classified	F Election and Registration	G Printing and Stationery	H Miscellaneous
BOSTON.	606,216	\$2.12	\$1,288,157.26	\$100,565.94	\$51,583.78	\$415,196.07	\$221,898.81	\$247,163.79	\$1,099,619.43	\$37,896.12	\$5,233.32
WORCESTER.	131,518	0.84	110,137.71	1,214.82	5,999.87	36,550.82	37,713.40	11,486.77	12,275.03	4,182.66	1,684.34
FALL RIVER.	107,581	0.84	90,364.02	6,831.05	4,809.48	27,550.99	21,659.33	18,296.69	6,572.68	3,130.82	1,512.98
CAMBRIDGE.	99,168	1.13	112,216.85	9,825.48	6,084.74	36,490.97	19,031.08	21,885.41	18,898.57	1,962.93	7,168.59
LOWELL.	96,011	1.27	122,273.99	1,699.14	4,275.55	30,292.31	35,868.63	22,214.43	18,792.41	1,962.93	7,168.59
LYNN.	78,691	1.08	84,782.44	4,925.23	2,771.38	24,261.61	26,127.98	7,607.91	6,621.80	6,628.69	5,837.84
NEW BEDFORD.	76,600	0.91	70,080.84	1,100.00	3,000.00	15,872.58	15,157.71	10,167.47	5,251.62	3,718.98	15,812.48
SPRINGFIELD.	76,202	0.76	57,737.65	300.00	4,095.53	27,709.93	11,582.74	3,413.98	6,355.64	2,901.09	3,778.74
LAURENCE.	72,144	0.58	41,745.06	100.00	1,400.00	14,458.73	8,698.10	3,779.65	8,620.42	1,688.16	4,688.16
SOMERVILLE.	71,260	0.97	68,939.92	4,200.00	3,903.39	24,424.06	11,677.77	13,852.20	6,142.65	1,706.09	3,033.76
HOLYOKE.	51,013	1.10	56,088.10	617.40	1,787.55	18,665.52	16,071.00	11,851.17	5,229.83	1,865.63	—
BROCKTON.	49,572	1.01	49,981.57	307.37	2,181.55	17,838.01	6,346.59	11,762.82	3,764.42	31.30	7,749.21
MALDEN.	38,988	0.86	33,611.75	2,509.10	1,189.22	14,381.27	5,313.49	2,076.07	3,506.02	—	4,636.58
HAYVERHILL.	38,132	0.88	33,581.03	742.02	3,621.74	13,008.71	7,654.40	4,721.75	2,934.99	392.30	505.12
SALEM.	37,958	1.00	38,011.86	373.50	1,851.25	10,863.47	7,743.43	5,465.86	2,051.23	5,111.58	4,551.54
CHELSEA.	37,953	1.04	39,437.43	1,053.00	1,100.00	11,221.06	8,923.08	9,519.47	4,435.14	639.60	2,546.08
NEWTON.	37,906	1.66	62,974.81	1,996.48	4,019.10	26,758.56	13,292.22	7,568.46	7,721.01	1,468.98	150.00
FITCHBURG.	33,767	1.01	33,945.91	250.00	2,058.58	8,754.39	4,935.60	11,766.74	2,104.34	3,077.12	999.14
TAUNTON.	31,382	0.91	28,635.74	150.00	1,200.00	9,173.27	5,907.04	2,800.98	3,894.18	2,010.13	4,000.14
EVERETT.	30,447	0.93	28,277.82	913.46	1,399.98	7,712.20	9,934.65	3,527.29	1,649.56	1,222.10	1,918.58
QUINCY.	28,944	1.16	33,712.81	1,703.97	1,000.00	13,738.80	10,584.09	2,849.40	2,316.00	190.75	1,829.83
WALTHAM.	26,894	1.21	32,483.05	641.00	2,309.80	9,945.31	5,744.34	11,062.89	1,526.44	1,103.42	149.85
GLOUCESTER.	26,011	1.16	30,106.20	349.03	1,624.00	9,316.42	7,529.35	4,403.90	3,868.20	1,952.00	1,063.80
PITTSFIELD.	25,506	1.42	36,228.38	479.17	1,000.00	7,651.00	12,230.44	1,968.87	2,814.11	3,511.32	6,573.47
NORTH AMHERST.	22,476	1.06	23,885.51	42.68	1,118.69	7,298.76	8,282.59	2,603.65	1,857.25	—	2,681.89
CHICOPEE.	20,613	1.08	22,352.29	—	1,033.50	3,883.92	4,420.30	6,271.47	1,159.25	2,087.88	3,495.97
NORTHAMPTON.	20,310	0.92	18,758.47	75.00	908.57	4,510.63	4,207.94	4,344.87	1,361.60	3,027.53	322.33
MEDFORD.	20,300	1.36	27,612.84	943.20	1,804.25	11,193.29	4,888.01	3,727.17	2,611.77	—	2,495.15
BEVERLY.	15,614	1.35	21,047.22	1,203.40	1,050.00	5,450.00	4,280.91	3,602.19	1,700.49	2,665.74	1,091.49
NEWBURYPORT.	14,687	1.30	19,070.88	1,492.92	1,265.30	4,661.36	3,938.39	3,906.94	1,559.51	—	2,246.46
MELROSE.	11,551	1.30	15,845.69	171.03	628.85	6,779.83	4,881.11	1,784.18	1,973.42	760.80	1,806.47
WOBURN.	14,425	1.86	26,874.71	445.84	1,043.00	5,140.14	4,389.06	3,106.88	1,671.56	3,700.57	7,377.06
MARLBOROUGH.	13,073	1.29	18,085.83	450.00	1,000.00	4,967.50	2,350.00	2,873.39	570.50	1,216.02	4,658.42
33 Cities.	2,066,913	\$1.35	\$2,780,945.67	\$156,671.23	\$124,118.65	\$865,721.49	\$573,244.18	\$483,434.71	\$350,931.07	\$99,165.45	\$107,758.89

1 Includes listing of voters by police department.

2 Population for 1905.

3 Includes printing and stationery.

4 Total expense for 11 months.

TABLE 2B. CURRENT EXPENSES OF FIRE DEPARTMENT IN DETAIL.

CITIES (Arranged in Order of Population).	Population 1906	Land Area in Square Miles	Popu- lation per Square Mile	Per Capita Expense	TOTAL EX- PENSE	A Chief's Salary	B Other Salaries	C Supplies	D Forest Fires	E Hydrants	F Pensions and Gratuities	G Repairs on Buildings	H Miscella- neous
ROSTON, . . .	606,216	40.63	14,920	\$2.25	\$1,365,030.68	\$3,653.28	\$906,062.75	\$118,527.16	-	-	\$76,006.70	\$22,270.92	\$148,410.78
W ORCHESTER, . . .	121,518	38.50	3,116	1.57	206,880.11	2,900.00	171,731.54	13,282.60	-	-	717.57	1,978.88	1,173.52
F ALL RIVER, . . .	107,581	38.08	2,825	1.20	138,486.37	2,300.00	112,688.07	19,088.91	-	-	-	1,862.23	8,290.02
C AMBRIDGE, . . .	99,198	7.15	13,720	1.16	113,456.32	2,300.00	100,290.57	12,841.13	-	-	3,236.48	2,599.58	4,555.56
LOWELL, . . .	96,011	14.27	6,728	1.43	136,889.56	2,200.00	112,145.42	15,672.82	-	-	-	2,599.58	7,471.32
LYNN, . . .	78,691	11.22	7,013	1.39	109,714.93	1,600.00	84,418.60	16,471.76	-	-	87.10	2,718.08	4,419.39
NEW BEDFORD, . . .	76,600	19.80	3,869	1.10	84,629.34	1,500.00	68,103.91	11,168.14	-	-	-	804.87	2,964.42
SPRINGFIELD, . . .	76,202	31.99	2,382	1.07	127,457.31	1,800.00	91,234.40	20,354.33	\$58.35	-	2,184.42	3,371.03	8,254.78
W ORCESTER, . . .	72,144	7.24	9,965	1.07	77,345.00	1,800.00	57,065.37	10,931.29	-	-	-	2,169.26	1,187.72
S OMERVILLE, . . .	71,260	4.12	17,296	1.07	76,198.72	2,000.00	54,915.57	10,931.29	-	-	-	-	6,182.60
H OLYOKE, . . .	51,013	16.03	3,182	1.96	99,995.07	2,145.80	65,960.19	22,046.98	-	\$4,800.00	-	3,643.40	1,398.70
B ROCKTON, . . .	49,572	21.48	2,308	1.47	72,642.89	2,500.00	53,297.88	11,974.02	-	-	21.43	1,775.18	3,074.38
M ALDEN, . . .	38,988	5.13	7,600	1.05	40,833.21	1,500.00	29,224.17	5,910.88	-	-	-	-	4,193.16
H AYVERHILL, . . .	38,132	35.83	1,064	1.33	50,860.66	1,500.00	40,272.19	6,119.34	-	133.56	-	523.94	2,311.63
S ALEM, . . .	37,958	8.18	4,640	1.02	38,544.81	1,000.00	26,242.95	6,268.24	-	-	-	1,310.49	3,723.13
C HILSEA, . . .	37,953	2.17	17,490	1.13	42,706.78	1,400.00	28,479.24	2,632.00	-	2,632.00	971.24	-	1,924.30
N EWTON, . . .	37,906	18.33	2,068	1.58	60,066.16	2,000.00	41,985.82	11,875.60	-	-	-	2,339.41	1,862.24
F ITCHBURG, . . .	33,767	28.60	1,181	1.16	39,308.57	1,500.00	28,625.89	2,824.11	-	-	-	1,710.55	1,912.68
T AUNTON, . . .	31,382	48.59	646	1.17	36,789.42	1,500.00	25,884.07	2,924.11	-	-	-	5,370.69	5,370.69
E VERETT, . . .	30,447	3.75	8,119	0.92	27,928.35	1,550.00	18,995.17	4,115.19	-	-	-	1,665.86	1,602.13
Q UINCY, . . .	28,944	16.64	1,789	1.17	33,918.98	800.00	22,165.12	6,812.74	-	-	-	451.80	3,689.32
W ALTHAM, . . .	26,894	13.52	1,989	1.03	27,647.66	222.92	20,257.18	4,078.42	-	-	-	4,067.59	3,089.14
G LOUCESTER, . . .	26,011	26.45	983	1.74	45,377.48	600.00	26,006.55	8,975.41	-	-	-	5,272.93	5,272.93
P ITTSFIELD, . . .	25,506	43.97	580	0.88	22,410.16	1,300.00	14,990.87	4,841.73	-	-	-	304.08	973.48
N ORTH ADAMS, . . .	22,476	18.07	1,244	0.61	13,662.85	1,200.00	9,470.32	1,771.81	-	-	-	1,220.72	1,220.72
C HICOPEE, . . .	20,613	24.64	837	1.04	21,534.45	1,000.00	12,800.25	3,221.15	31.75	3,360.00	-	500.88	620.42
N ORTHAMPTON, . . .	20,310	40.57	501	0.78	15,747.62	1,200.00	9,059.11	3,460.74	213.83	-	-	421.73	1,392.11
M EDFORD, . . .	20,300	8.80	2,307	1.12	22,666.04	1,100.00	13,714.38	3,056.13	-	-	-	627.44	4,168.09
B EVERLY, . . .	15,614	15.32	1,019	0.95	14,818.72	350.00	9,395.39	877.22	-	-	48.00	159.83	3,988.28
N EWBURYPORT, . . .	14,687	8.90	1,659	0.80	11,784.19	300.00	6,668.00	2,163.83	-	-	-	966.80	966.80
M ELROSE, . . .	14,551	4.80	3,031	0.72	9,406.01	275.00	6,694.39	2,305.68	39.20	-	-	146.84	1,024.90
W OBURN, . . .	14,425	13.11	1,100	1.07	15,490.91	500.00	9,945.66	2,132.43	-	-	-	731.48	2,181.34
M ARLBOROUGH, . . .	14,073	22.04	639	1.57	22,107.18	355.00	8,008.38	1,993.78	62.50	6,760.00	-	300.00	4,027.52
33 Cities, . . .	2,066,913	-	-	\$1.56	\$3,224,916.50	\$46,852.00	\$2,366,899.37	\$352,080.66	\$405.73	\$17,685.56	\$83,363.03	\$59,442.15	\$298,198.00

<sup>1</sup> Includes supplies.<sup>2</sup> Population for 1905.<sup>3</sup> Total expense for 11 months.

TABLE 2D, E, F. CURRENT EXPENSES OF ALARM SYSTEMS, MILITIA, AND ARMORIES.

CITIES (Arranged in Order of Population).	Population 1906	Per Capita Expense	TOTAL EXPENSE	A — ALARM SYSTEMS		B	C
				Fire	Police		
				Militia	Armories		
BOSTON, WORCESTER, FALL RIVER, CAMBRIDGE, LOWELL, LYNN, NEW BEDFORD, SPRINGFIELD, LAWRENCE, SOMERVILLE, HOLYOKE, BROCKTON, MALDEN, HAVERHILL, SALEM, CHELSEA, NEWTON, FITCHBURG, TAUNTON, EVERETT, QUINCY, WALTHAM, GLOUCESTER, PITTSFIELD, NORTH ADAMS, CHICOPEE, NORTHAMPTON, MEDFORD, BEVERLY, NEWBURYPORT, MELROSE, WOBURN, MARLBOROUGH,	606,216 131,518 107,581 99,168 96,011 78,691 76,600 76,202 72,144 71,260 51,013 49,572 38,988 38,132 37,958 37,953 37,906 33,767 31,382 30,447 28,944 26,891 26,011 25,506 22,476 20,613 20,310 20,300 15,614 14,687 14,551 14,425 14,073	\$0.30 0.16 0.19 0.25 0.06 0.09 0.02 0.16 0.05 0.17 0.06 0.12 0.06 0.11 0.31 0.19 0.27 0.11 0.09 0.05 0.05 0.18 0.31 0.04 0.06 0.08 — 0.10 0.05 0.05 0.08 0.13 0.14	\$180,185.19 20,474.43 20,053.06 24,942.54 5,993.93 6,749.56 1,802.01 12,322.25 3,594.50 11,963.08 3,257.93 6,072.72 2,269.19 4,298.93 11,599.81 7,073.08 10,118.79 3,573.98 2,806.77 1,417.21 1,355.15 4,709.36 8,067.40 903.61 1,436.44 1,601.08 20.28 2,030.21 719.37 801.11 1,197.92 1,817.07 1,973.27	\$62,344.11 7,016.41 3,774.69 13,222.24 1,725.66 11,499.09 59.04 5,196.98 2,270.47 17,634.87 2,473.55 977.42 11,191.56 662.62 14,798.91 1,5877.49 19,155.82 142.50 1,894.59 1,355.15 3,569.36 2,004.62 197.96 922.67 1,601.08 20.28 334.49 719.37 801.11 1,197.92 1,817.07 399.27	\$13,064.93 1.60 476.44 1,341.95 2,498.02 185.05 716.30 200.00 1,324.03 400.00 — — 301.75 775.88 1,397.07 125.00 835.90 433.47 90.00 — — 75.00 421.80 —		

<sup>1</sup> Includes police.<sup>2</sup> Population for 1905.<sup>3</sup> Less than one mill (\$0.0009).<sup>4</sup> Total expense for 11 months.

## COMPARATIVE FINANCIAL STATISTICS.

TABLE 3. CURRENT EXPENSES FOR CONSERVATION OF PUBLIC HEALTH.

CITIES (Arranged in Order of Population),	Popu- lation 1906	Land Area in Square Miles	Popula- tion per Square Mile	Per Capita Ex- pense	Total Ex- pense	A General Ex- penses	B City Physician	C Inspection of School Children	D Contagious Diseases	E Hospitals	F Quarantine and Pest Houses	G Morgue	H Inspec- tion Depart- ments	I Miscel- laneous
BOSTON.	606,216	40.63	14,920	\$0.34	\$207,893.96	\$128,533.95	-	\$10,348.44	\$7,975.38	\$102,590.85	\$28,777.18	\$0.95	\$17,605.89	\$14,643.17
WORCESTER.	131,518	38.50	3,416	1.00	132,172.82	9,572.23	-	-	-	-	16,981.92	-	2,533.17	-
FALL RIVER.	107,581	38.08	2,825	0.12	12,829.43	8,174.76	-	-	2,994.07	-	-	-	1,660.00	-
CAMBRIDGE.	96,018	7.15	13,870	0.36	36,081.76	14,430.22	-	1,688.77	11,383.52	3,287.07	-	-	5,292.18	-
LOWELL.	96,018	14.27	6,728	0.15	14,535.64	9,350.62	-	-	2,116.75	-	-	-	3,068.27	-
LYNN.	78,691	11.22	7,013	0.23	17,016.70	5,115.00	\$1,582.92	1,750.00	7,668.78	-	-	-	1,800.00	-
NEW BEDFORD.	76,600	19.80	3,869	0.20	13,116.66	9,592.78	550.00	500.00	2,004.52	-	232.54	-	1,200.00	436.82
SPRINGFIELD.	76,202	31.99	2,382	0.17	13,105.76	4,772.80	-	751.74	-	-	6,381.22	-	1,200.00	-
LAVERGNE.	72,144	7.24	9,965	0.11	8,171.31	4,600.00	-	-	291.71	-	-	-	438.70	2,840.90
SOMERVILLE.	71,260	4.12	17,296	0.20	14,374.11	4,343.84	160.00	116.09	7,654.18	-	-	-	2,000.00	-
HOLYOKE.	51,013	16.03	3,152	0.13	6,383.26	4,127.21	-	-	213.27	267.35	-	-	1,775.43	-
BROCKTON.	49,572	21.48	2,308	0.24	11,933.16	3,056.69	-	-	1,725.92	2,956.00	-	-	600.00	3,594.55
MALDEN.	38,988	5.13	7,600	0.09	3,552.68	2,166.00	-	-	692.49	-	-	-	694.19	-
HAVERHILL.	38,132	35.83	1,064	0.24	9,228.10	2,121.65	-	133.32	846.24	3,822.89	-	-	1,304.00	-
SALEM.	37,858	8.18	4,640	0.42	16,026.38	12,255.40	1,000.00	-	3,570.98	-	-	-	200.00	-
CHELSEA.	37,053	2.17	17,490	0.15	5,618.18	4,618.18	-	-	-	1,000.00	-	-	-	-
NEWTON.	37,906	18.33	2,068	0.55	20,751.22	5,053.60	1,200.00	-	13,648.04	-	-	-	849.58	-
FITCHBURG.	33,767	28.60	1,181	0.57	19,321.52	4,660.02	-	-	-	14,000.00	-	-	661.50	-
TAUNTON.	31,382	48.59	646	0.09	2,950.64	1,411.95	-	-	-	-	-	-	705.00	833.69
EVERETT.	30,447	3.75	8,179	0.09	2,652.82	1,230.08	-	-	696.95	-	-	-	269.06	456.73
QUINCY.	28,944	16.64	1,739	0.30	8,645.95	2,493.18	300.00	-	981.51	4,321.23	-	-	550.00	-
WALTHAM.	26,894	13.82	1,989	0.34	9,194.75	2,426.00	-	550.01	3,747.10	-	764.93	-	500.00	1,206.71
GLOUCESTER.	26,011	26.45	983	0.17	4,393.04	1,458.77	-	-	1,244.61	535.15	90.15	-	850.00	1,458.97
PITTSFIELD.	25,506	43.97	580	0.10	2,519.05	625.00	-	-	-	-	-	-	649.44	-
NORTH ADAMS.	22,476	18.07	1,244	0.21	4,703.37	3,376.23	250.00	-	468.82	-	-	-	608.82	-
CHICOPPE.	20,613	24.64	837	0.06	1,196.15	720.00	-	-	-	-	-	-	274.50	201.65
NORTHAMPTON.	20,310	40.57	501	0.04	898.85	521.13	150.00	-	-	-	-	-	227.72	-
MEDFORD.	20,300	8.80	2,307	0.13	2,572.45	200.00	300.00	-	58.70	-	-	-	350.00	1,663.75
BEVERLY.	15,614	15.32	1,019	0.13	2,074.83	750.00	-	-	570.18	-	-	-	250.00	504.65
NEWBURYPORT.	14,987	8.90	1,650	0.15	2,276.23	1,176.23	-	-	-	600.00	-	-	500.00	-
MELROSE.	14,551	4.80	3,031	0.30	2,374.86	1,040.92	291.67	137.50	1,582.11	1,139.32	-	-	183.34	-
WOBURN.	14,425	13.11	1,100	0.17	2,405.57	1,552.19	400.00	-	-	-	163.40	-	349.98	-
MALDENBOROUGH.	2 14,073	22.04	639	0.22	3,158.06	1,397.21	400.00	-	100.43	1,000.00	-	-	60.42	200.00
33 Cities.	2,066,913	-	-	\$0.30	\$618,929.87	\$256,923.84	\$6,584.59	\$16,471.12	\$72,940.29	\$135,519.86	\$53,227.94	\$9.95	\$49,210.69	\$28,041.59

<sup>1</sup> Includes inspection of animals, meat and provisions, and milk and vinegar. For details see Table 6, columns F, G, and H.

<sup>2</sup> Population for 1905.

<sup>3</sup> Total expense for 11 months.



TABLE 4. CURRENT EXPENSES FOR SANITATION.

CITIES (Arranged in Order of Population).	Population 1906	Land Area in Square Miles	Popu- lation per Square Mile	Per Capita Expense	TOTAL EXPENSE	A Sewer Operation and Maintenance	B House Connections	C Refuse and Garbage Disposal	D Metropolitan Sewer Tax	E Miscellaneous
BOSTON.	606,216	40.63	14,920	\$2.29	\$1,387,208.70	\$892,622.17	-	\$768,230.96	\$226,355.57	-
WORCESTER.	131,518	38.50	3,416	0.98	128,921.32	105,374.68	-	23,525.40	-	\$21.15
FALL RIVER.	107,581	38.08	2,825	0.35	37,339.81	25,339.81	-	12,000.00	-	-
CAMBRIDGE.	99,168	7.15	13,870	1.72	170,384.68	18,602.65	-	66,886.46	84,895.57	-
LOWELL.	96,011	14.27	6,728	0.65	61,979.07	21,729.94	-	21,256.00	-	18,993.13
LYNN.	78,691	11.22	7,013	0.92	72,197.47	12,875.88	-	38,988.83	-	20,332.76
NEW BEDFORD.	76,600	19.80	3,869	0.83	63,545.33	22,874.24	-	40,671.09	-	-
SPRINGFIELD.	76,202	31.99	2,382	1.05	79,833.59	35,712.21	\$3,267.81	38,936.64	-	1,916.93
LAWRENCE.	72,144	7.24	9,965	0.75	54,177.47	15,723.84	-	38,453.63	-	-
SOMERVILLE.	71,290	4.12	17,296	1.55	110,647.93	12,850.23	-	48,411.73	49,319.97	66.00
HOLYOKE.	51,013	16.03	3,182	0.54	27,311.83	5,173.70	-	22,138.13	-	-
BROCKTON.	49,572	21.48	2,308	0.71	35,103.25	14,528.88	-	20,574.37	-	-
MALDEN.	38,988	5.13	7,600	1.48	57,857.15	17,284.89	-	5,383.56	27,531.28	7,657.42
HAVERHILL.	38,132	35.83	1,064	0.41	15,802.88	2,802.51	-	12,940.37	-	-
SALEM.	37,958	8.18	4,640	0.58	22,131.02	17,365.96	-	3,539.48	-	1,225.58
CHELSEA.	37,953	2.17	17,490	1.09	41,397.61	7,575.26	-	11,000.00	22,732.35	-
NEWTON.	37,906	18.33	2,068	2.28	86,464.98	12,227.84	-	15,864.15	58,372.99	-
FITCHBURG.	33,767	28.60	1,181	0.23	7,740.86	4,850.69	-	2,890.17	-	-
TAUNTON.	31,382	48.59	646	0.25	7,918.34	4,375.30	-	3,543.04	18,823.32	-
EVERETT.	30,447	3.75	8,119	1.09	33,053.95	6,097.06	-	8,133.57	23,813.99	-
QUINCY.	28,944	16.64	1,739	1.36	39,366.05	1,797.64	8,224.49	5,529.93	-	-
WALTHAM.	26,894	13.52	1,989	1.29	34,795.64	4,030.05	-	7,463.33	23,302.26	-
GLoucester.	26,011	26.45	983	-	-	3 -	-	4 -	-	-
PITTSFIELD.	25,506	43.97	580	0.64	16,230.37	8,569.76	4,260.81	3,400.00	-	-
NORTH ADAMS.	22,476	18.07	1,244	0.53	11,964.66	9,239.70	-	2,724.96	-	-
CHICOPEE.	20,613	24.64	837	0.10	1,964.12	1,579.68	-	347.46	-	36.98
NORTHAMPTON.	20,310	40.57	501	0.07	1,092.62	242.62	-	850.00	-	-
MEDFORD.	20,300	8.80	2,307	1.45	29,932.76	1,150.00	-	11,764.51	17,018.25	-
BEVERLY.	15,614	15.32	1,019	0.32	4,926.07	4,569.75	12.57	343.75	-	-
NEWBURYPORT.	14,687	8.90	1,650	0.28	4,172.54	2,401.36	-	1,771.18	-	-
MELROSE.	14,551	4.80	3,031	1.17	16,954.25	427.62	2,079.49	2,224.65	13,222.49	-
WOBURN.	14,425	13.11	1,100	0.79	11,359.59	1,228.73	-	275.00	9,813.86	42.00
MARLBOROUGH.	14,073	22.04	639	0.21	2,927.46	1,938.71	886.00	162.75	-	-
33 Cities.	2,066,913	-	-	\$1.30	\$2,676,703.57	\$793,223.36	\$18,731.17	\$1,240,265.19	\$574,191.90	\$50,291.95

<sup>1</sup> Includes street cleaning.

<sup>2</sup> Population for 1905.

<sup>3</sup> No sewerage system.

<sup>4</sup> Paid for by individuals.

<sup>5</sup> Total expense for 11 months.

**TABLE 5. COMBINED EXPENDITURE FOR CONSERVATION OF PUBLIC HEALTH AND SANITATION.**

<b>CITIES</b> (Arranged in Order of Population).	Population 1906	Land Area in Square Miles	Popu- lation per. Square Mile	Per Capita Expense	AGGREGATE EXPENSE
BOSTON, . . . . .	606,216	40.63	14,920	\$2.63	\$1,595,102.66
WORCESTER, . . . . .	131,518	38.50	3,416	1.99	261,094.14
FALL RIVER, . . . . .	107,581	38.08	2,825	0.47	50,169.24
CAMBRIDGE, . . . . .	99,168	7.15	13,870	2.08	206,466.44
LOWELL, . . . . .	96,011	14.27	6,728	0.80	76,514.71
LYNN, . . . . .	78,691	11.22	7,013	1.15	90,114.17
NEW BEDFORD, . . . . .	76,600	19.80	3,869	1.03	78,661.99
SPRINGFIELD, . . . . .	76,202	31.99	2,382	1.22	92,939.35
LAWRENCE, . . . . .	72,144	7.24	9,965	0.86	62,348.78
SOMERVILLE, . . . . .	71,260	4.12	17,296	1.75	124,922.64
HOLYOKE, . . . . .	51,013	16.03	3,182	0.66	33,695.09
BROCKTON, . . . . .	49,572	21.48	2,308	0.95	47,036.41
MALDEN, . . . . .	38,988	5.13	7,600	1.58	61,409.83
HAVERHILL, . . . . .	38,132	35.83	1,064	0.66	25,030.98
SALEM, . . . . .	37,958	8.18	4,640	1.01	38,157.40
CHELSEA, . . . . .	37,953	2.17	17,490	1.24	47,015.79
NEWTON, . . . . .	37,906	18.33	2,068	2.83	107,216.20
FITCHBURG, . . . . .	33,767	28.60	1,181	0.80	27,062.38
TAUNTON, . . . . .	31,382	48.59	646	0.35	10,868.98
EVERETT, . . . . .	30,447	3.75	8,119	1.17	35,706.77
QUINCY, . . . . .	28,944	16.64	1,739	1.66	48,012.00
WALTHAM, . . . . .	26,894	13.52	1,989	1.64	43,990.39
GLOUCESTER, . . . . .	<sup>1</sup> 26,011	26.45	983	0.17	<sup>2</sup> 4,393.04
PITTSFIELD, . . . . .	25,506	43.97	580	0.74	18,749.62
NORTH ADAMS, . . . . .	22,476	18.07	1,244	0.74	16,668.03
CHICOPEE, . . . . .	20,613	24.64	837	0.15	3,160.27
NORTHAMPTON, . . . . .	20,310	40.57	501	0.10	1,991.47
MEDFORD, . . . . .	20,300	8.80	2,307	1.60	32,505.21
BEVERLY, . . . . .	15,614	15.32	1,019	0.45	7,000.90
NEWBURYPORT, . . . . .	14,687	8.90	1,650	0.44	6,448.77
MELROSE, . . . . .	14,551	4.80	3,031	1.47	<sup>3</sup> 21,329.11
WOBURN, . . . . .	14,425	13.11	1,100	0.95	13,765.16
MARLBOROUGH, . . . . .	<sup>1</sup> 14,073	22.04	639	0.43	6,085.52
<b>33 Cities,</b> . . . . .	<b>2,066,913</b>	<b>-</b>	<b>-</b>	<b>\$1.59</b>	<b>\$3,295,633.44</b>

<sup>1</sup> Population for 1905.<sup>2</sup> No expense for sanitation.<sup>3</sup> Total expense for 11 months.

TABLE 6. SUMMARY OF CURRENT EXPENSES OF ALL INSPECTION DEPARTMENTS.

CITIES (Arranged in Order of Population).	Population 1906	Per Capita Expense	EXPENSES OF PROTECTION OF LIFE AND PROPERTY (Column C of Table 2 in Detail)					EXPENSES OF PUBLIC HEALTH (Columns C and H of Table 3 in Detail)			
			A Inspection of Buildings	B Inspection of Plumbing	C Inspection of Wires	D Sealing of Weights and Measures	E Inspection of School Children	F Inspection of Animals	G Inspection of Meat and Provisions	H Inspection of Milk and Vinegar	
BOSTON, . . . . .	606,216	\$0.37	\$223,405.71	—	\$61,665.84	\$24,254.10	\$10,348.44	—	2	\$7,306.80	\$10,299.09
WORCESTER, . . . . .	131,518	0.10	13,690.23	\$3,431.25	1,634.89	3,596.27	494.65	\$1,800.00	—	—	733.17
FALL RIVER, . . . . .	107,581	0.04	3,906.00	1,350.00	500.00	396.00	—	500.00	—	—	1,160.00
CAMBRIDGE, . . . . .	99,168	0.14	13,477.06	148.68	—	2,747.43	1,688.77	799.19	1,154.92	—	3,338.07
LOWELL, . . . . .	96,011	0.11	10,255.39	2,191.00	2,817.09	379.03	—	516.50	138.50	—	2,363.27
LYNN, . . . . .	78,691	0.09	7,228.98	1,200.00	—	924.98	1,750.00	1,000.00	—	—	800.00
NEW BEDFORD, . . . . .	76,600	0.08	6,211.65	1,400.00	300.00	1,011.65	500.00	3	1,200.00	—	900.00
SPRINGFIELD, . . . . .	76,202	0.07	5,147.29	1,483.33	100.00	612.26	751.74	200.00	300.00	—	238.70
LAWRENCE, . . . . .	72,144	0.05	3,267.11	1,000.00	—	115.81	—	200.00	—	—	1,000.00
SOMERVILLE, . . . . .	71,260	0.11	7,779.67	2,935.47	—	1,527.51	116.69	4	1,000.00	—	1,400.93
HOLYOKE, . . . . .	51,013	0.14	7,004.91	1,472.85	—	1,994.88	—	—	2	314.50	1,460.93
BROCKTON, . . . . .	49,572	0.09	4,239.82	1,150.00	—	948.16	—	300.00	300.00	—	—
MALDEN, . . . . .	38,988	0.11	4,270.63	1,040.00	500.00	484.00	133.32	100.00	—	—	594.19
HAVERHILL, . . . . .	38,132	0.13	5,093.98	1,000.00	1,202.00	400.00	—	250.00	900.00	—	154.00
SALEM, . . . . .	37,958	0.08	3,000.00	900.00	—	500.00	—	200.00	—	—	—
CHELSEA, . . . . .	37,953	0.11	4,295.68	1,300.00	—	1,795.68	—	250.00	—	—	599.58
NEWTON, . . . . .	37,906	0.12	4,716.77	1,200.00	300.00	867.19	—	—	—	—	—
FITCHBURG, . . . . .	33,767	0.06	2,163.96	1,000.00	—	502.46	—	583.26	—	—	78.24
TAUNTON, . . . . .	31,382	0.09	2,741.12	943.48	542.64	550.00	—	300.00	350.00	—	55.00
EVERETT, . . . . .	30,447	0.07	2,196.49	1,000.00	—	246.90	—	5	150.00	—	119.06
QUINCY, . . . . .	28,944	0.07	2,025.00	—	—	475.00	—	—	400.00	—	150.00
WALTHAM, . . . . .	26,894	0.14	3,650.01	1,000.00	1,200.00	400.00	550.01	400.00	2	250.00	100.00
GLOUCESTER, . . . . .	26,011	0.05	1,293.63	—	150.00	93.63	—	—	2	250.00	600.00
FITZFIELD, . . . . .	25,906	0.10	2,442.71	410.00	383.27	383.27	—	—	7	649.44	—
NORTH ADAMS, . . . . .	22,476	0.04	988.32	—	—	380.00	—	500.00	—	—	108.32
CHICOPEE, . . . . .	20,613	0.05	946.45	320.00	150.00	201.95	—	174.50	100.00	—	100.00
NORTHAMPTON, . . . . .	20,310	0.05	1,027.72	800.00	—	—	—	3	127.72	—	150.00
MEDFORD, . . . . .	20,300	0.14	2,815.65	1,000.00	219.25	275.00	—	200.00	200.00	—	—
REVERLY, . . . . .	15,614	0.10	1,526.75	1,076.75	—	200.00	—	250.00	500.00	—	—
NEWBURYPORT, . . . . .	14,087	0.07	1,073.00	273.00	—	300.00	—	91.67	—	—	91.67
MALDEN, . . . . .	14,551	0.13	1,531.32	595.87	—	411.58	—	99.98	—	—	99.98
WOBURN, . . . . .	14,425	0.12	1,749.95	600.00	—	199.97	—	250.00	—	—	—
MARLBOROUGH, . . . . .	14,073	0.03	397.92	—	—	137.50	—	—	—	—	60.42
33 Cities, . . . . .	2,065,913	\$0.17	\$355,660.88	\$29,775.11	\$71,281.71	\$47,312.21	\$16,471.12	\$10,692.84	\$13,164.16	—	\$25,353.69

1 Includes plumbing.

2 Includes milk.

3 Includes meat and provisions.

4 Includes animals.

5 Population for 1905.

6 Includes milk and vinegar.

7 Total expense for 11 months.

TABLE 7. CURRENT EXPENSES FOR HIGHWAYS AND BRIDGES.

CITIES (Arranged in Order of Population),		Per Capita Expense	Population 1906	Total Expense	A General Super- vision	B Engineering Department	C Street Repairing	D Street Paving	E Street Cleaning	F Street Lighting	G Street Sprinkling
BOSTON,	.	\$4.86	606,216	\$2,947,010.75	\$55,142.19	\$81,978.16	\$619,165.38	—	\$510,489.48	\$826,804.01	\$153,423.07
WORCESTER,	.	3.07	131,518	403,528.40	5,700.00	24,547.47	119,183.54	\$11,758.71	47,510.00	122,522.19	43,908.43
FALL RIVER,	.	3.12	107,581	335,246.27	4,500.00	10,804.36	137,240.13	—	33,153.64	103,621.83	10,051.42
CAMBRIDGE,	.	4.08	99,168	404,873.39	2,000.00	9,595.31	73,366.97	29,801.91	33,961.86	79,426.11	28,558.14
LOWELL,	.	3.28	96,011	314,871.08	2,000.00	15,316.99	93,239.05	—	39,265.85	97,946.61	17,924.31
LYNN,	.	2.93	78,691	230,206.59	1,500.00	8,878.06	78,396.67	—	20,055.37	52,628.64	19,610.21
NEW BEDFORD,	.	2.18	76,600	167,053.26	1,800.00	9,620.53	36,240.52	6,303.74	16,882.01	452.00	29,036.29
SPRINGFIELD,	.	4.25	76,202	323,010.65	2,300.00	13,351.76	29,874.53	51,455.03	32,094.03	80,265.57	12,489.86
LAWRENCE,	.	2.30	72,144	165,915.11	—	6,310.92	75,922.28	2,299.85	13,797.17	49,407.91	22,323.97
SOMERVILLE,	.	2.38	71,260	169,625.34	1,800.00	11,581.82	38,637.37	—	61,555.21	64,555.21	11,239.21
HOLYOKE,	.	2.18	51,013	111,442.22	2,000.00	7,539.99	20,018.87	3,382.63	6,136.39	38,805.40	12,881.10
BROCKTON,	.	3.26	49,572	161,370.78	1,200.00	6,805.81	47,144.46	—	4,947.96	33,810.53	—
MALDEN,	.	3.11	38,988	121,151.80	1,874.96	3,366.61	42,374.28	—	—	31,399.59	9,467.04
HAVERHILL,	.	2.83	38,132	108,087.42	1,500.00	3,453.26	35,262.73	—	—	35,234.01	10,751.77
SALEM,	.	2.85	37,958	108,135.48	2,068.00	1,699.73	22,934.12	—	8,627.36	41,044.28	6,974.20
CHELSEA,	.	3.96	37,953	150,417.00	—	4,048.93	63,147.06	27,095.54	7,051.82	29,122.20	9,144.72
NEWTON,	.	6.07	37,906	230,030.88	3,750.00	10,634.18	69,732.45	—	15,371.90	54,125.09	16,069.57
FITCHBURG,	.	2.97	33,767	100,257.71	1,400.00	3,937.05	35,095.39	8,037.18	3,504.09	34,078.05	6,255.92
TAUNTON,	.	1.71	31,382	53,639.99	1,500.00	2,752.10	18,964.73	—	2,793.85	8,100.70	—
EVERETT,	.	2.19	30,447	66,974.93	1,600.00	7,058.53	19,963.72	—	—	19,431.31	6,569.24
QUINCY,	.	2.86	28,944	82,884.97	3,300.00	3,798.17	30,931.88	1,425.00	—	22,451.87	7,000.00
WALTHAM,	.	2.79	26,804	74,923.23	1,700.00	4,768.43	20,127.96	—	—	25,100.00	5,176.26
GLOUCESTER,	.	3.35	126,011	87,187.14	1,000.00	3,172.74	41,712.21	—	2,623.25	18,502.75	5,375.47
PITTSFIELD,	.	2.61	25,506	66,644.36	1,200.00	969.73	25,579.82	—	2,859.76	17,497.03	5,752.40
NORTH ADAMS,	.	2.00	22,476	44,910.42	1,000.00	1,855.81	15,126.29	—	—	17,413.85	2,700.03
CHICOPPEE,	.	1.97	20,613	40,554.61	1,050.00	500.00	14,383.25	—	—	16,928.71	4,781.51
NORTHAMPTON,	.	3.06	20,310	62,208.01	1,200.00	700.00	15,520.62	—	2,137.90	14,300.10	3,084.42
MEDFORD,	.	5.37	20,300	109,099.55	—	2,933.70	32,963.46	999.63	—	20,663.45	8,431.49
BEVERLY,	.	6.10	15,614	95,322.20	1,300.00	1,483.15	33,027.06	—	—	25,088.01	3,588.85
NEWBURYPORT,	.	3.39	14,687	49,793.58	1,300.00	—	14,000.00	—	—	13,481.00	7,298.00
MELROSE,	.	5.04	14,551	77,397.18	—	4,401.49	35,362.37	—	—	11,647.37	5,570.99
WOBURN,	.	3.08	14,425	44,367.63	1,000.00	—	19,634.94	—	—	10,430.43	2,429.67
MARLBOROUGH,	.	2.83	11,073	30,845.07	1,114.25	1,062.75	15,151.60	—	1,485.63	9,026.60	—
33 Cities,	.	\$3.65	2,066,913	\$7,544,289.00	\$108,659.40	\$268,945.54	\$1,989,007.71	\$142,659.22	\$804,749.32	\$2,086,909.21	\$494,327.56

<sup>1</sup> Population for 1905.<sup>2</sup> Total expense for 11 months.

TABLE 7. CURRENT EXPENSES FOR HIGHWAYS AND BRIDGES—Continued.

CITIES (Arranged in Order of Population).	H Sidewalks and Curbings	I Drains and Culverts	J Snow Removal	K Abolition of Grade Crossings	L Maintenance and Repairs on Bridges	M Repairs on State Highways	N Tree Warden, etc.	O Moth Exter- mination	P Miscellaneous
BOSTON,	\$131,092.21	—	\$124,304.66	\$155,762.19	\$200,272.99	—	—	\$50,794.47	\$37,721.94
WORCESTER,	12,300.48	—	8,345.33	2,304.17	4,871.77	\$347.07	—	229.24	—
FALL RIVER,	1,478.61	—	1,478.61	19,802.46	355.75	—	\$506.95	—	7,671.12
CAMBRIDGE,	34,995.50	—	3,987.62	12,586.94	71,041.59	—	6,499.55	13,994.63	2,959.26
LOWELL,	9,820.19	—	13,870.91	—	3,590.25	115.15	1,989.93	3,953.10	15,898.74
LYNN,	20,747.40	—	3,093.42	938.53	—	5.04	—	24,353.25	—
NEW BEDFORD,	20,376.04	—	20,922.00	—	5,837.69	—	597.68	332.38	8,700.98
SPRINGFIELD,	25,094.20	—	17,328.09	—	3,833.82	—	12,552.18	—	28,385.15
LAWRENCE,	15,227.81	—	284.75	—	3,965.38	—	—	—	—
SOMERVILLE,	3,999.41	—	5,801.37	603.79	—	—	—	6,525.23	—
HOLYOKE,	3,606.64	—	2,276.44	—	10,978.48	—	184.84	—	5,183.33
BROCKTON,	17,108.99	\$584.39	1,684.73	32,708.19	—	315.63	1,420.23	698.76	—
MALDEN,	9,606.62	—	—	4,131.98	3,075.04	—	124.00	14,847.03	795.35
HAVERHILL,	6,519.65	—	—	4,651.54	3,068.95	133.37	—	5,775.94	1,713.17
SALEM,	3,763.20	—	2,326.49	—	3,731.50	—	1,509.10	12,390.80	446.85
CHELSEA,	3,764.10	—	1,902.13	—	—	1,184.89	—	4,015.61	—
NEWTON,	16,027.49	9,500.35	7,734.10	8,576.51	—	6.63	1,822.38	12,493.73	4,126.50
FITCHBURG,	3,819.69	867.17	2,190.71	11.37	—	205.90	—	235.19	—
TAUNTON,	292.61	—	1,753.38	—	903.74	138.62	—	4,519.32	17,590.28
EVERETT,	1,612.22	—	1,821.79	4,206.79	—	—	—	6,312.75	150.00
QUINCY,	1,692.50	200.00	2,344.26	—	1,1975.62	27.48	—	—	1,425.44
WALTHAM,	5,830.50	199.24	936.75	705.76	144.24	—	349.85	9,542.38	353.86
GROUCESTER,	5,937.71	—	—	1,358.28	672.01	124.20	—	8,066.80	—
PITTSFIELD,	5,197.27	4,276.56	—	—	1,472.34	236.35	—	—	244.62
NORTH ADAMS,	5,080.29	—	—	—	1,533.75	200.40	—	—	—
CARCOPEE,	2,442.79	—	—	—	338.35	138.35	150.00	—	180.00
NORTHAMPTON,	4,745.17	547.66	1,153.53	14,642.76	3,418.57	228.65	328.63	19,166.85	515.06
MEDFORD,	19,659.30	—	3,124.50	—	687.51	—	—	—	—
BEVERLY,	17,282.08	—	904.93	—	1,390.47	9.00	206.15	9,898.89	1,136.61
NEWBURYPORT,	9,875.28	—	1,154.26	—	4,152.27	—	5,107.34	13,279.46	425.43
MELROSE,	3,105.50	—	—	—	—	—	—	7,357.49	—
WOBURN,	1,298.24	757.22	1,421.07	—	—	101.65	—	—	526.92
MARLBOROUGH,	2,854.50	516.71	1,290.57	—	—	142.97	—	2,464.93	3,744.56
33 Cities,	\$416,538.58	\$17,449.30	\$213,935.30	\$263,050.56	\$328,993.73	\$3,675.75	\$34,114.41	\$231,238.24	\$199,845.17

: Includes drains and culverts.

TABLE 8. CURRENT EXPENSES FOR CHARITIES AND CORRECTIONS.

CITIES (Arranged in Order of Popu- lation).	Popula- tion 1906	Per Capita Expense	TOTAL EX- PENSE	I. CHARITIES						II. CORRECTIONS	
				A Supervision (overseers)	B Almshouse Expenses	C City Farm	D Hospitals and Institutions	E Out-door Poor in City	F Out-door Poor outside City	G Miscellaneous	H Prisons and Reformatories
BOSTON.	606,216	\$2.03	\$1,227,897.69	1 \$33,386.10	\$201,111.43	—	\$762,540.37	\$70,903.74	\$13,273.46	\$22,182.42	\$22,929.37
WORCESTER.	131,518	0.40	52,755.34	—	40,321.81	—	1,897.85	8,067.55	1,798.13	700.00	—
FALL RIVER.	107,455	0.94	101,455.14	1,700.00	25,067.81	\$4,773.78	27,339.95	30,917.08	2,222.52	9,434.00	—
CAMBRIDGE.	99,168	0.49	48,533.59	—	19,738.88	4,974.85	6,001.53	9,681.49	6,639.84	1,500.00	—
LOWELL.	96,011	1.04	100,262.71	2,000.00	54,773.45	—	11,646.21	25,545.40	3,423.75	2,873.90	—
LYNN.	78,691	0.47	36,708.66	2,100.00	—	16,535.78	5,760.75	10,472.53	1,839.60	—	—
NEW BEDFORD.	76,600	0.72	55,499.95	1,800.68	25,156.68	—	1,372.72	22,211.21	1,338.34	4,040.33	—
SPRINGFIELD.	76,202	0.61	46,404.44	2,000.00	26,452.00	—	2,964.46	7,948.53	1,473.39	5,626.06	—
LAWRENCE.	72,114	0.89	64,289.88	2,333.67	27,753.07	—	4,150.52	22,568.70	1,948.93	5,534.99	—
SOMERVILLE.	71,260	0.42	30,044.32	—	—	6,806.79	8,516.60	12,015.28	2,705.65	—	—
HOLYOKE.	51,013	1.04	52,808.92	2,300.00	25,239.63	—	4,702.48	18,639.26	727.55	1,200.00	—
BROCKTON.	49,572	0.59	29,432.81	200.00	—	11,689.05	1,275.68	10,159.85	2,508.33	3,599.90	—
MALDEN.	38,988	0.59	22,809.98	1,258.33	6,998.36	—	5,083.44	5,792.34	1,804.17	1,873.34	—
HAVERHILL.	38,132	0.99	37,826.34	600.00	—	19,046.14	1,373.68	13,979.15	1,286.02	1,541.35	—
SALEM.	37,958	1.08	41,078.24	—	16,977.21	—	6,527.50	13,730.49	2,764.78	1,078.26	—
CHELSEA.	37,953	0.51	19,513.18	—	—	—	5,741.65	8,067.20	1,815.05	3,889.28	—
NEWTON.	37,906	0.62	23,444.72	1,700.00	5,873.32	—	3,932.61	9,440.53	1,127.27	1,370.99	—
FITCHBURG.	33,767	0.57	19,405.07	—	9,098.97	—	—	9,606.10	—	700.00	—
TAUNTON.	31,382	0.76	23,737.13	1,200.00	12,165.35	—	1,517.82	6,031.51	2,082.45	800.00	—
EVERETT.	30,447	0.29	8,942.72	733.33	—	—	1,994.37	5,088.88	626.14	500.00	—
QUINCY.	28,944	0.41	11,831.62	800.00	8,000.27	—	1,171.77	1,743.52	116.06	—	—
WALTHAM.	26,894	0.39	10,591.33	700.00	4,118.40	—	1,706.82	1,861.07	1,805.04	400.00	—
GROUCESTER.	26,011	0.99	25,805.20	1,000.00	9,161.23	—	3,633.74	7,384.71	1,945.68	2,679.84	—
PITTSFIELD.	25,506	0.65	16,528.17	1,279.17	7,500.00	—	1,265.27	5,729.88	253.85	500.00	—
NORTH ADAMS.	22,476	0.71	15,939.93	1,000.00	—	7,260.04	1,693.16	3,703.75	2,282.98	—	—
CHICOPPEE.	20,613	0.84	17,312.21	793.26	5,724.85	—	1,732.11	8,225.32	836.67	—	—
NORTHAMPTON.	20,310	0.56	11,473.23	150.00	3,384.32	—	—	5,586.19	937.01	1,415.71	—
MEDFORD.	20,300	0.48	9,744.85	750.00	4,973.73	—	445.02	3,191.98	384.12	—	—
BEVERLY.	15,614	1.12	17,504.02	650.00	7,305.47	—	2,692.42	4,118.31	231.70	2,506.12	—
NEWBURYPORT.	14,087	1.02	15,050.65	850.00	5,126.59	—	895.26	6,713.18	1,015.62	450.00	—
MELROSE.	14,551	0.65	9,412.81	362.52	3,165.66	—	677.67	2,786.28	1,252.11	1,168.57	—
WOBURN.	14,425	1.05	15,152.28	850.00	7,208.66	—	402.84	4,229.48	2,461.30	—	—
MARLBOROUGH.	14,073	0.88	12,408.44	800.00	4,644.83	—	1,902.87	4,064.94	798.78	197.02	—
33 Cities.	2,066,913	\$1.08	\$2,231,758.58	\$62,877.06	\$567,041.98	\$71,086.43	\$892,559.14	\$380,205.43	\$85,726.29	\$101,570.80	\$22,929.37

1 Includes all salaries of Overseers of Poor Department.

2 Almshouse and hospital.

3 Includes out-door poor *outside* city.

4 Population for 1905.

5 Total expense for 11 months.

TABLE 9. CURRENT EXPENSES FOR EDUCATION.

CITIES (Arranged in Order of Population).	Popu- lation 1906	1 Ex- pense per Pupil	DAY SCHOOLS					SPECIAL EXPENSES OF —			
			A Superin- tendent's Salary	B Teachers' Salaries	C Janitors and Fuel	D Text Books and Supplies	E Tuition and Trans- portation	F Repairs on School Houses	G Night Schools	H Manual Train- ing Schools	I Miscellaneous
			Total Expense								
BOSTON.	606,216	\$40.95	\$3,743,046.30	\$5,247.67	\$2,053,670.50	\$336,568.90	\$102,222.95	\$209,807.47	\$98,525.50	\$91,653.62	\$232,992.32
WORCESTER.	131,518	32.95	646,262.80	4,000.00	450,441.11	75,989.68	27,827.26	34,724.62	22,006.11	4,729.69	24,007.69
FALL RIVER.	107,381	27.30	368,012.99	3,000.00	240,069.80	54,331.60	18,117.68	18,249.84	11,648.66	4,524.08	16,109.83
CAMBRIDGE.	99,108	34.56	304,835.69	3,000.00	321,184.45	56,982.99	18,437.18	28,354.99	11,705.50	46,062.94	15,948.70
LOWELL.	96,011	37.65	365,329.84	3,000.00	220,324.21	70,019.19	14,465.85	29,378.76	20,461.51	8,000.00	15,196.61
LYNN.	78,691	29.65	287,206.00	3,000.00	199,682.72	30,105.93	17,071.15	9,605.77	3,415.00	415.74	21,940.58
NEW BEDFORD.	76,202	32.84	291,626.29	4,000.00	197,325.22	31,373.51	11,478.62	11,478.62	5,466.50	7,000.00	28,944.29
SPRINGFIELD.	76,202	39.83	445,367.62	263,709.41	57,215.07	26,860.79	976.52	10,855.00	34,377.54	3,377.54	28,944.29
LAWRENCE.	72,144	34.82	263,754.48	175,259.10	29,319.35	12,451.26	—	30,189.36	1,542.96	3,358.88	10,693.37
SOMERVILLE.	71,260	30.29	244,905.45	3,000.00	16,342.46	16,342.46	6,417.28	11,658.84	9,573.00	8,579.66	13,359.03
HOLYOKE.	51,013	36.15	213,397.15	2,866.56	138,544.56	26,333.78	12,050.05	9,548.13	4,637.75	—	18,738.52
BROCKTON.	49,572	26.80	201,764.08	2,700.00	135,972.47	32,663.92	10,490.52	12,682.11	136.50	—	6,343.84
MALDEN.	38,988	32.59	203,072.77	2,600.00	142,069.20	22,622.92	8,339.72	7,967.64	3,616.22	1,110.88	12,644.76
HAYVERHILL.	38,132	35.77	188,094.76	2,584.72	115,026.29	16,078.40	1,786.60	14,027.07	2,273.50	5,388.79	11,406.38
SALEM.	37,958	30.38	142,247.23	2,500.00	98,650.02	17,308.17	7,230.72	6,041.77	2,550.75	1,071.79	6,014.11
CHELSEA.	37,953	27.19	167,115.61	2,800.00	114,058.59	16,916.00	12,681.00	12,904.41	2,088.50	—	7,111.75
NEWTON.	37,906	43.63	260,801.72	4,000.00	189,505.59	23,466.32	23,164.21	5,924.58	1,934.64	—	7,770.83
FITCHBURG.	33,767	30.94	121,336.70	2,700.00	85,238.56	16,445.34	6,262.12	109.03	1,904.55	451.50	6,463.60
TAUNTON.	31,352	27.84	128,337.83	2,225.03	86,813.11	16,563.09	3,967.52	7,678.36	1,916.50	7,884.57	7,884.57
EVERETT.	30,447	28.70	170,072.07	2,500.00	115,039.20	24,181.31	14,886.01	5,585.48	1,937.00	—	6,543.07
QUINCY.	28,944	22.73	125,469.54	2,500.00	90,333.78	14,113.91	8,532.82	3,215.06	1,500.00	—	4,084.77
WALTHAM.	26,894	33.44	102,668.44	2,200.00	69,661.48	15,357.60	5,079.55	—	1,865.00	3,593.26	7,762.05
GLOUCESTER.	26,011	23.88	109,542.57	2,300.00	66,033.00	16,823.95	5,555.28	9,562.29	1,111.50	35.00	7,266.05
PUTTIFIELD.	25,506	29.93	117,544.38	2,300.00	74,934.24	15,274.77	6,310.23	12,375.39	975.57	—	5,018.20
NORTH ADAMS.	22,476	31.53	98,843.05	2,750.00	64,006.83	14,898.42	3,592.74	5,107.13	1,500.00	1,205.78	4,706.15
CHICPEE.	20,613	29.13	68,641.01	2,000.00	38,829.25	10,481.31	3,023.34	3,048.49	1,917.86	252.56	2,248.20
NORFOLK.	20,310	28.79	79,634.64	2,000.00	52,246.50	10,120.28	6,134.61	4,182.81	1,046.40	100.00	2,812.29
MEDFORD.	20,300	30.96	121,634.67	2,800.00	85,517.88	16,335.66	6,441.52	1,977.27	1,500.00	—	7,228.68
BEVERLY.	15,614	39.12	104,444.24	2,200.00	65,101.98	10,536.59	11,628.22	4,659.77	1,518.50	500.00	5,294.65
NEWBURYPORT.	14,087	22.26	44,964.89	1,320.00	31,001.74	6,099.19	3,003.09	1,808.98	248.50	—	3,406.74
MELROSE.	14,551	28.48	82,418.64	2,400.00	9,625.57	5,441.45	743.00	2,500.90	—	—	2,406.57
WOBURN.	14,425	22.68	63,876.50	1,957.50	43,688.61	10,975.20	3,992.39	1,406.21	453.35	—	1,177.24
MARLBOROUGH.	7,140	25.31	57,048.86	1,695.00	39,879.82	7,174.51	3,1418.44	2,030.61	522.56	—	1,956.47
33 Cities.	2,066,913	\$34.62	\$10,265,779.41	\$91,626.48	\$6,985,869.16	\$1,157,656.30	\$457,025.08	\$539,445.43	\$223,713.61	\$221,058.71	\$557,000.33

1 Expense per pupil is based on the average membership of all the schools.

2 Includes payments made to other municipalities for tuition and transpor-

tion of certain children residing in each specified city.

3 Includes board of truants.

4 Includes textile school.

5 Textile school only.

6 Board of truants only.

7 Population for 1905.

8 Total expense for 11 months.

9 Includes janitors, clerks, and transient officer.

10 Fuel only.

TABLE 10. CURRENT EXPENSES FOR LIBRARIES AND READING ROOMS.

CITIES (Arranged in Order of Population).	Population 1906	Per Capita Expense	TOTAL EX- PENSE	A Supervision and Salaries	B Books and Periodicals	C Miscellaneous
BOSTON, . . . . .	606,216	\$0.56	\$340,375.57	\$183,924.26	\$50,812.83	\$105,638.48
WORCESTER, . . . . .	131,518	0.34	44,607.58	19,804.25	9,386.89	15,416.44
FALL RIVER, . . . . .	107,581	0.22	23,366.45	8,883.96	6,384.46	8,098.03
CAMBRIDGE, . . . . .	99,168	0.27	26,329.80	12,675.51	7,690.21	5,964.08
LOWELL, . . . . .	96,011	0.14	13,000.00	9,209.21	1,400.85	2,389.94
LYNN, . . . . .	78,691	0.26	20,111.07	7,651.58	4,577.79	7,881.70
NEW BEDFORD, . . . . .	76,600	0.25	19,457.94	9,403.95	6,165.69	3,888.30
SPRINGFIELD, . . . . .	76,202	0.53	<sup>1</sup> 40,525.39	—	—	—
LAWRENCE, . . . . .	72,144	0.24	17,098.98	6,983.97	4,781.94	5,333.07
SOMERVILLE, . . . . .	71,260	0.29	20,779.09	9,547.87	6,349.03	4,882.19
HOLYOKE, . . . . .	51,013	0.24	<sup>1</sup> 12,000.00	—	—	—
BROCKTON, . . . . .	49,572	0.26	12,662.42	7,078.97	3,772.40	1,811.05
MALDEN, . . . . .	38,988	0.19	<sup>1</sup> 7,275.74	—	—	—
HAVERHILL, . . . . .	38,132	0.40	15,239.11	7,783.12	13.50	7,442.49
SALEM, . . . . .	37,958	0.24	9,203.31	4,739.81	549.80	3,913.70
CHELSEA, . . . . .	37,953	0.13	5,108.65	2,529.30	2,535.20	44.15
NEWTON, . . . . .	37,906	0.48	18,041.10	7,621.70	3,714.38	6,705.02
FITCHBURG, . . . . .	33,767	0.25	8,392.31	4,289.49	1,983.77	2,119.05
TAUNTON, . . . . .	31,382	0.31	9,657.20	2,800.46	2,506.38	4,350.36
EVERETT, . . . . .	30,447	0.23	7,018.62	2,775.35	1,639.73	2,603.54
QUINCY, . . . . .	28,944	0.23	6,552.17	2,685.50	2,458.18	1,408.49
WALTHAM, . . . . .	26,894	0.25	6,720.85	1,882.98	1,369.87	3,468.00
GLOUCESTER, . . . . .	<sup>2</sup> 26,011	—	<sup>3</sup> —	—	—	—
PITTSFIELD, . . . . .	25,506	0.33	<sup>1</sup> 8,500.00	—	—	—
NORTH ADAMS, . . . . .	22,476	0.27	6,002.00	2,374.45	1,336.14	2,291.41
CHICOPEE, . . . . .	20,613	0.16	3,199.96	958.95	556.45	1,684.56
NORTHAMPTON, . . . . .	20,310	0.34	<sup>1</sup> 9,993.60	—	—	—
MEDFORD, . . . . .	20,300	0.48	9,651.53	4,275.00	2,181.84	3,194.69
BEVERLY, . . . . .	15,614	0.35	5,449.67	2,440.44	1,829.80	1,179.43
NEWBURYPORT, . . . . .	14,687	0.28	4,163.31	3,433.38	565.62	164.31
MELROSE, . . . . .	14,551	0.26	<sup>4</sup> 3,783.97	1,096.04	1,346.18	1,341.75
WOBURN, . . . . .	14,425	0.49	7,132.40	3,324.19	1,943.64	1,864.57
MARLBOROUGH, . . . . .	<sup>2</sup> 14,073	0.30	4,279.42	2,253.75	1,260.89	764.78
<b>33 Cities,</b> . . . . .	<b>2,066,913</b>	<b>\$0.36</b>	<b>\$742,679.21</b>	<b>\$332,427.44</b>	<b>\$129,113.46</b>	<b>\$205,843.58</b>

<sup>1</sup> City appropriation.<sup>2</sup> Population for 1905.<sup>3</sup> Library not under jurisdiction of city.<sup>4</sup> Total expense for 11 months.



TABLE 11. CURRENT EXPENSES FOR RECREATION.

CITIES (Arranged in Order of Population).	Population 1906	Per Capita Expense	Total Expense	A Parks and Gardens	B Playgrounds	C Bath Houses	D Metropolitan Park Tax	E Memorial Day	F Fourth of July	G Labor Day	H Miscellaneous
BOSTON, . . . . .	696,216	\$2.19	\$1,320,048.82	\$298,739.78	\$31,870.92	\$181,444.91	\$920,044.95	\$10,660.00	\$13,251.50	\$2,145.64	\$170,891.12
WORCESTER, . . . . .	127,518	0.26	34,085.97	31,161.25	132.42	833.74	—	679.86	1,229.00	—	649.00
FALL RIVER, . . . . .	101,508	0.16	17,572.43	13,832.19	—	—	—	885.20	2,556.04	20.00	219.00
LOWELL, . . . . .	96,011	0.16	15,382.28	13,736.00	6,799.61	2,299.90	47,502.47	1,400.00	1,660.79	339.97	699.70
LYNN, . . . . .	78,691	0.21	15,862.28	13,149.08	80.39	—	—	1,200.00	2,722.31	—	—
LYNN BEDFORD, . . . . .	78,691	0.15	35,646.08	8,082.85	—	—	22,158.82	1,100.00	1,950.11	744.64	1,609.66
SPRINGFIELD, . . . . .	76,990	0.22	16,921.48	13,040.78	—	950.85	—	856.86	73.00	—	—
NEW BEDFORD, . . . . .	76,202	0.21	28,867.53	37,044.21	813.32	1,627.22	—	650.00	300.00	—	—
LAWRENCE, . . . . .	72,114	0.30	14,400.19	9,669.97	—	—	—	1,400.00	2,000.00	—	3.00
SOMERVILLE, . . . . .	71,260	0.48	34,047.70	8,829.34	2,753.18	—	21,865.18	400.00	700.00	—	—
HOLYOKE, . . . . .	51,013	0.25	12,543.48	9,367.85	—	2,790.63	—	385.00	—	—	—
BROCKTON, . . . . .	49,572	0.63	1,726.63	112.67	625.96	—	—	488.00	500.00	—	—
MALDEN, . . . . .	38,988	0.48	18,535.52	5,512.25	—	—	12,116.87	350.00	499.40	—	57.00
MAVERICK, . . . . .	28,132	0.28	10,673.96	10,345.99	—	—	—	525.00	—	—	—
SALISBURY, . . . . .	27,058	0.22	8,496.35	3,021.38	2,723.97	—	—	725.00	—	—	26.00
CHILMARK, . . . . .	27,053	0.42	15,915.49	1,082.87	—	—	12,844.06	800.00	588.56	—	—
NEWTON, . . . . .	37,906	0.60	22,708.43	3,090.16	500.00	—	16,503.27	615.00	—	—	—
FITCHBURG, . . . . .	33,767	0.08	2,669.07	2,008.82	—	—	—	450.00	135.25	—	75.00
TAUNTON, . . . . .	31,382	0.04	2,872.95	1,794.95	—	269.00	—	450.00	—	—	359.00
EVERETT, . . . . .	30,417	0.64	19,590.16	1,302.12	57.46	—	16,917.68	375.00	712.90	—	25.00
QUINT, . . . . .	28,944	0.49	14,112.51	1,490.37	—	—	12,147.14	400.00	—	—	75.00
WALTHAM, . . . . .	26,894	0.43	11,486.97	1,703.06	771.41	240.00	7,982.50	415.00	300.00	—	75.00
GLoucester, . . . . .	1,26,011	0.11	2,944.45	1,546.20	—	236.00	—	300.00	—	—	892.25
PITTSFIELD, . . . . .	25,506	0.07	1,853.17	1,133.17	—	—	—	300.00	—	—	400.00
NORTH ADAMS, . . . . .	22,476	0.02	550.00	200.00	—	—	—	350.00	—	—	—
CHICPEE, . . . . .	20,613	0.03	534.25	180.00	—	—	—	250.00	—	—	104.25
NORTHAMPTON, . . . . .	20,310	0.04	789.57	589.37	—	—	—	200.00	—	—	—
MEDFORD, . . . . .	20,300	0.80	16,143.92	2,124.88	—	—	13,384.04	335.00	—	—	300.00
BEVERLY, . . . . .	15,614	0.27	4,175.90	2,981.85	209.68	18.15	—	450.00	493.22	—	23.00
NEWBURYPORT, . . . . .	14,687	0.69	1,324.05	1,047.75	—	—	—	250.00	—	—	26.30
MELROSE, . . . . .	14,551	0.50	2,730.34	1,000.00	—	—	6,043.46	250.00	—	—	10.00
WOBURN, . . . . .	14,425	0.29	4,172.74	26.35	—	—	3,344.89	325.00	184.50	—	292.00
MARLBOROUGH, . . . . .	14,073	0.05	731.61	196.61	—	—	—	235.00	—	—	300.00
33 Cities, . . . . .	2,066,913	\$0.87	\$1,798,395.80	\$509,586.52	\$47,338.52	\$190,710.40	\$812,855.33	\$27,654.92	\$29,856.58	\$3,310.25	\$177,081.28

1 Population for 1905.

2 Total expense for 11 months.

TABLE 12. CURRENT EXPENDITURE FOR BENEFIT OF SOLDIERS.

[This table has been prepared because it was deemed desirable for comparative purposes to show the *payments* for each city on account of the various forms of soldiers' relief, but these expenditures are not properly to be regarded as wholly an *expense* to the city, and therefore a charge on the local treasury. The amounts expended for State aid and soldiers' burials are wholly reimbursed by the State, and the amount paid out in military aid is one-half reimbursed by the State; the expenditure for soldiers' relief proper is borne by the city, except such amounts as are paid out on account of other cities or towns, in which case the city is reimbursed.]

CITIES (Arranged in Order of Population),		TOTAL EXPENSE		A State Aid		B Military Aid		C Soldiers' Burials		D Soldiers' Relief		E Miscellaneous	
	Population 1906	Expenditure per Capita of Population											
BOSTON,	606,216	\$0.39	\$237,629.88	\$116,552.00	\$18,789.65	\$6,777.00	\$05,511.23	-	-	-	-	-	-
WORCESTER,	131,518	0.27	35,992.91	23,443.00	1,741.00	280.00	10,328.91	-	-	-	-	-	-
FALL RIVER,	107,581	0.20	21,827.36	8,225.00	456.00	173.00	12,971.36	-	-	-	-	-	-
CAMBRIDGE,	99,168	0.26	25,664.50	14,108.50	445.00	395.00	10,516.00	-	-	-	-	-	-
LOWELL,	96,011	0.30	28,635.36	16,290.00	3,271.71	-	9,073.65	-	-	-	-	-	-
LYNN,	78,691	0.69	53,945.83	30,471.50	4,182.00	1,593.75	17,098.58	-	-	-	-	-	-
NEW BEDFORD,	76,600	0.46	35,610.65	12,807.00	3,501.00	630.00	16,972.65	-	-	-	-	-	-
SPRINGFIELD,	76,202	0.23	17,653.01	12,815.00	588.00	490.00	3,527.01	-	-	-	-	-	-
LAWRENCE,	72,144	0.18	12,772.00	6,239.00	428.00	420.00	3,523.00	-	-	-	-	-	-
SOMERVILLE,	71,260	0.56	40,041.00	15,530.00	1,777.00	453.00	22,279.00	-	-	-	-	-	-
HOLYOKE,	51,013	0.09	4,633.70	2,676.00	1,318.00	105.00	534.70	-	-	-	-	-	-
BROCKTON,	49,572	0.54	26,838.22	13,828.50	2,706.00	980.00	7,923.72	-	-	-	-	-	-
MALDEN,	38,988	0.33	12,778.89	7,245.00	1,179.00	210.00	4,144.89	-	-	-	-	-	-
HAVERHILL,	38,132	0.94	35,781.95	10,974.50	937.00	630.00	18,177.45	-	-	-	-	-	-
SALEM,	37,958	0.87	32,997.18	17,421.00	987.00	980.00	13,659.18	-	-	-	-	-	-
CHELSEA,	37,953	0.51	19,447.25	9,007.00	188.00	180.00	8,436.25	-	-	-	-	-	-
NEWTON,	37,906	0.14	5,317.15	3,203.00	236.00	105.00	1,773.15	-	-	-	-	-	-
FITCHBURG,	33,767	0.45	15,072.73	5,144.50	634.00	245.00	9,059.23	-	-	-	-	-	-
TAUNTON,	31,382	0.35	10,946.61	7,801.00	511.67	2,633.94	1,758.00	-	-	-	-	-	-
EVERETT,	30,447	0.24	7,337.00	5,165.00	64.00	350.00	1,758.00	-	-	-	-	-	-
QUINCY,	28,944	0.30	8,801.65	5,028.00	228.00	35.00	3,510.65	-	-	-	-	-	-
WALTHAM,	26,894	0.38	10,214.00	3,447.00	684.00	-	6,083.00	-	-	-	-	-	-
GLOUCESTER,	26,011	0.71	18,484.88	8,900.00	3,308.28	385.00	5,831.60	-	-	-	-	-	-
FITTSFIELD,	25,506	0.32	8,178.00	4,468.00	-	-	3,710.00	-	-	-	-	-	-
NORTH ADAMS,	22,476	0.19	4,291.40	2,359.00	-	-	862.40	-	-	-	-	-	-
CHICOPEE,	20,513	0.24	4,869.46	1,242.00	336.00	70.00	2,760.46	-	-	-	-	-	-
NORTHAMPTON,	20,310	0.20	6,192.24	3,902.45	216.00	140.00	1,864.79	-	-	-	-	-	-
MEDFORD,	20,300	0.37	7,593.24	3,970.90	-	385.00	3,237.34	-	-	-	-	-	-
BEVERLY,	15,614	1.04	16,212.92	8,022.50	456.00	140.00	7,594.42	-	-	-	-	-	-
NEWBURYPORT,	14,987	1.25	18,309.62	11,503.00	584.00	258.75	6,053.87	-	-	-	-	-	-
MELROSE,	14,551	0.41	5,946.12	3,119.00	55.00	175.00	2,997.12	-	-	-	-	-	-
W. ORANGE,	14,425	0.50	7,240.38	4,763.00	420.00	280.00	1,777.38	-	-	-	-	-	-
MARLBOROUGH,	14,163	0.55	7,766.34	5,559.00	352.25	-	1,855.09	-	-	-	-	-	-
<b>33 Cities,</b>	<b>2,066,913</b>	<b>\$0.39</b>	<b>\$604,974.43</b>	<b>\$414,233.35</b>	<b>\$51,642.56</b>	<b>\$18,705.50</b>	<b>\$319,572.02</b>	<b>\$18,705.50</b>	<b>\$319,572.02</b>	<b>\$821.00</b>	<b>\$821.00</b>	<b>\$821.00</b>	<b>\$821.00</b>

<sup>1</sup> Population for 1905.<sup>2</sup> Total expense for 11 months.

**TABLE 13. SUMMARY OF MAINTENANCE COST (CURRENT EXPENSES) OF MUNICIPAL DEPARTMENTS FOR 33 CITIES.**

CITIES (Arranged in Order of Population).	Popu- lation 1906	Land Area in Square Miles	Popu- lation per Square Mile	Per Capita Ex- pense	AGGREGATE EXPENSE	A General Administration	B Protection of Life and Property	C Combined Cost of Public Health and Sanitation	D Highways and Bridges	E Charities and Corrections	F Education	G Libraries and Reading Rooms	H Recreation	I Benefit of Soldiers (Estimated)
BOSTON.	606,216	40.63	14,920	\$26.69	\$16,180,816.94	\$1,288,157.26	\$2,604,671.83	\$1,595,102.66	\$2,947,010.75	\$1,227,807.69	\$3,743,646.30	\$340,375.57	\$1,239,048.82	\$104,906.06
WORCESTER.	131,318	38.50	3,416	19.38	1,370,696.22	10,137.71	406,655.57	261,004.14	403,528.40	52,785.34	646,262.99	44,007.58	34,685.97	11,309.41
FALL RIVER.	107,381	28.25	3,825	17.08	1,293,439.12	19,382.02	319,638.92	291,669.24	333,246.37	10,455.14	398,012.90	23,266.45	75,579.43	13,199.36
CAMBRIDGE.	93,168	27.15	3,370	17.16	1,702,193.51	12,916.55	312,650.53	208,166.44	404,575.50	48,536.50	484,329.89	26,329.80	75,559.34	10,738.50
LOWELL.	96,011	14.27	6,728	14.00	1,344,143.51	122,273.90	291,589.39	70,514.71	314,571.05	100,262.71	395,329.84	13,000.00	19,852.28	10,709.51
LYNN.	78,691	11.22	7,013	13.03	1,025,135.03	44,789.44	290,570.44	90,114.17	230,296.50	36,708.66	287,206.00	20,111.07	35,646.08	19,739.58
NEW BEDFORD.	76,000	10.80	3,869	12.18	1,033,173.58	70,680.84	214,418.66	73,661.90	167,053.36	55,499.96	201,626.29	19,457.91	16,921.49	19,423.15
SPRINGFIELD.	73,612	31.90	2,382	11.97	1,293,528.84	47,737.65	343,593.26	22,993.35	329,316.65	46,464.44	240,825.30	2,405.38	38,877.53	4,051.01
LAWRENCE.	72,144	7.24	9,965	11.00	793,838.61	47,737.65	158,737.13	62,348.78	165,915.15	64,289.88	263,754.48	17,088.98	14,400.19	5,539.00
SOMERVILLE.	71,260	4.12	17,296	13.95	993,832.27	68,939.92	177,400.31	124,922.64	169,623.34	30,044.32	344,905.45	20,779.09	34,047.70	23,167.50
HOLYOKE.	51,013	16.03	3,182	12.93	659,840.66	56,088.10	166,472.00	33,695.09	111,442.22	52,808.92	213,597.15	12,000.00	12,543.48	1,193.70
BROCKTON.	49,372	21.48	2,308	13.26	657,438.78	49,981.57	144,786.76	47,036.41	161,370.75	29,432.81	201,764.68	12,662.42	1,726.63	8,676.72
MALDEN.	38,988	5.13	7,600	14.31	558,097.04	33,611.75	85,495.26	61,409.83	121,151.80	22,809.98	203,072.77	2,737.74	18,535.52	4,734.39
SALEM.	38,132	25.83	1,064	13.94	531,708.58	33,581.03	94,967.50	25,030.98	108,087.42	37,826.34	188,094.76	15,239.11	10,673.99	18,177.45
QUINCY.	37,055	8.18	4,540	13.10	500,837.51	38,011.86	101,379.96	38,157.40	108,132.48	41,078.24	142,247.23	9,203.31	8,496.35	14,127.68
NEWTON.	37,006	18.33	2,068	23.09	559,136.41	39,437.43	106,083.01	47,015.79	150,417.00	19,513.18	167,115.61	5,108.65	15,915.49	8,530.25
ITCHURD.	33,767	28.60	1,181	11.99	404,844.32	33,945.91	82,403.94	27,062.38	100,257.71	19,405.07	121,336.70	8,392.31	2,669.07	9,371.23
TAUNTON.	31,282	48.59	646	10.91	342,516.09	28,635.74	81,616.50	10,868.98	53,639.90	23,797.13	128,537.83	9,657.20	2,872.95	2,880.77
YARVILETT.	30,447	3.75	8,119	13.13	309,919.90	28,277.82	61,246.81	35,708.77	66,674.93	8,942.72	170,672.07	7,018.62	19,590.16	1,790.00
QUINCY.	28,944	16.64	1,739	13.45	389,304.09	33,712.84	63,163.79	43,012.01	82,884.97	11,831.62	125,409.54	6,552.17	14,112.51	3,624.65
WALTHAM.	26,894	13.52	1,989	12.91	347,183.21	32,483.05	57,893.95	43,900.39	74,923.23	10,591.33	102,668.44	6,720.85	11,486.97	6,425.00
GLoucester.	26,011	26.45	983	13.76	357,978.63	30,106.20	90,184.20	44,393.04	87,187.14	25,805.20	104,842.57	8 -	2,944.45	7,515.74
PITTSFIELD.	25,506	43.97	580	12.62	321,943.82	36,228.38	52,155.74	18,749.62	60,644.36	16,538.17	117,544.38	28,900.00	1,853.17	3,710.00
NORTH ADAMS.	22,676	18.07	1,244	10.91	245,126.13	23,885.51	37,464.79	18,668.03	44,910.42	15,939.93	98,843.05	6,002.00	550.00	862.40
CHICPEE.	20,613	24.64	837	9.58	197,493.63	22,352.29	38,840.57	3,160.27	40,554.61	17,312.21	68,641.01	3,109.96	534.25	2,928.46
NORHAMPTON.	20,300	40.57	501	10.43	211,912.54	18,758.47	28,000.76	1,991.47	62,208.01	11,473.25	79,634.64	2,693.60	789.57	1,972.79
MEDFORD.	20,300	8.80	2,307	18.79	381,356.32	27,612.84	51,706.41	32,505.21	109,099.55	9,744.85	121,634.67	9,651.53	16,143.92	3,327.34
BEVERLY.	15,614	15.32	1,019	19.10	298,183.78	21,047.22	35,417.21	7,000.90	95,322.91	17,504.02	104,444.24	5,449.67	4,175.90	7,822.42
NEWBURYPORT.	14,687	8.90	1,650	11.91	174,968.93	19,070.58	27,806.93	6,448.77	49,793.58	15,050.65	44,964.80	4,163.31	1,324.05	6,345.87
MELROSE.	14,551	8.40	3,031	16.76	643,861.22	18,845.69	24,715.74	21,399.11	73,397.61	19,412.81	82,418.64	3,783.97	7,303.46	2,624.62
WOBURN.	14,425	13.11	1,100	14.61	210,719.62	26,874.71	33,300.82	13,765.16	44,367.63	15,152.98	63,876.50	7,132.40	4,172.74	1,957.38
MARLBOROUGH.	14,073	22.04	639	12.64	177,900.70	18,085.83	36,784.74	6,085.52	39,845.07	12,408.44	57,648.86	4,279.42	731.61	2,031.21
33 Cities.	2,066,913	-	-	\$17.70	\$36,594,199.37	\$2,760,045.67	\$7,580,224.96	\$3,295,633.44	\$7,544,289.00	\$2,231,758.58	\$10,265,779.41	\$749,679.21	\$1,798,395.80	\$345,931.30

1 See Plan of the Report, page xl.  
2 City appropriation.  
3 Population for 1905.  
4 No expense for sanitation.  
5 Library not under jurisdiction of city.  
6 Aggregate expense for 11 months.



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PART II.

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SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS  
FOR CITIES AND TOWNS  
GRADED ACCORDING TO POPULATION.

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## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS.

*City of BOSTON, Population (1906), 606,216.*

RECEIPTS CLASSIFIED BY SOURCES.		PAYMENTS CLASSIFIED BY OBJECTS.	
Fiscal Year Ending,	Jan. 31, 1907	Fiscal Year Ending,	Jan. 31, 1907
<i>Taxes,</i> . . . . .	\$20,622,755.26	<i>Taxes,</i> . . . . .	\$1,260,175.00
Current year, . . . . .	<sup>1</sup> 16,523,976.46	Abatements, rebates, etc., . . . . .	—
Previous years, . . . . .	2,411,921.51	County, . . . . .	—
State (corporation, bank, etc.), . . . . .	1,686,857.29	State (corporation, bank, etc.), . . . . .	1,260,175.00
Tax titles, etc., . . . . .	—	Wellington Bridge, . . . . .	—
<i>Licenses,</i> . . . . .	1,504,501.91	<i>Licenses,</i> . . . . .	355,635.10
<i>Special assessments,</i> . . . . .	10,415.88	<i>Special assessments,</i> . . . . .	143.77
<i>Soldiers' benefit,</i> . . . . .	134,947.18	<i>Soldiers' benefit,</i> . . . . .	237,629.88
<i>Departments, etc.,</i> . . . . .	768,110.31	<i>Departments, etc.,</i> . . . . .	19,709,976.52
General administration, . . . . .	35,055.13	General administration, . . . . .	1,288,157.26
Protection of life and property, . . . . .	<sup>2</sup> 142,510.11	Protection of life and property, . . . . .	3,604,671.83
Health and sanitation, . . . . .	45,960.12	Health and sanitation, . . . . .	1,595,102.66
Highways and bridges, . . . . .	12,497.80	Highways and bridges, . . . . .	2,947,010.75
Charities and corrections, . . . . .	255,461.58	Charities and corrections, . . . . .	1,227,897.69
Education, . . . . .	27,133.31	Education, . . . . .	3,743,646.30
Libraries and reading rooms, . . . . .	6,610.98	Libraries and reading rooms, . . . . .	340,375.57
Recreation, . . . . .	17,252.94	Recreation, . . . . .	1,329,048.82
Interest, . . . . .	<sup>3</sup> 225,610.79	Interest, . . . . .	3,287,255.80
Unclassified, . . . . .	17.55	Unclassified, . . . . .	346,809.84
<b>Ordinary revenue,</b> . . . . .	<b>\$23,040,730.54</b>	<b>Payments from ordinary revenue,</b> . . . . .	<b>\$23,657,884.34</b>
<i>Municipal industries,</i> . . . . .	3,337,458.60	<i>Municipal industries,</i> . . . . .	3,131,924.60
Electric light plant, . . . . .	—	Electric light plant, . . . . .	—
Gas works, . . . . .	—	Gas works, . . . . .	—
Water works, . . . . .	2,551,845.10	Water works, . . . . .	2,626,566.38
Miscellaneous (markets, wharves, etc.), . . . . .	785,613.50	Miscellaneous (markets, wharves, etc.), . . . . .	505,358.22
<i>Cemeteries,</i> . . . . .	28,293.46	<i>Cemeteries,</i> . . . . .	93,949.38
<b>Total from revenue,</b> . . . . .	<b>\$26,406,482.60</b>	<b>Total payments from revenue,</b> . . . . .	<b>\$26,883,758.32</b>
<b>Capital account,</b> . . . . .	<b>\$651,295.30</b>	<b>Capital account,</b> . . . . .	<b>\$6,352,933.31</b>
(a) <i>Departments, etc.,</i> . . . . .	634,290.29	(a) <i>Departments, etc.,</i> . . . . .	4,445,452.03
General public buildings, . . . . .	—	General public buildings, . . . . .	—
Protection of life and property, . . . . .	—	Protection of life and property, . . . . .	11,127.11
Health and sanitation, . . . . .	114,648.47	Health and sanitation, . . . . .	1,384,347.27
Highways and bridges, . . . . .	316,396.02	Highways and bridges, . . . . .	1,902,824.13
Charities and corrections, . . . . .	—	Charities and corrections, . . . . .	80,597.33
Education, . . . . .	3,025.00	Education, . . . . .	716,482.77
Libraries and reading rooms, . . . . .	—	Libraries and reading rooms, . . . . .	—
Recreation, . . . . .	220.80	Recreation, . . . . .	250,073.42
Unclassified, . . . . .	<sup>5</sup> 200,000.00	Unclassified, . . . . .	<sup>6</sup> 100,000.00
(b) <i>Municipal industries,</i> . . . . .	17,005.01	(b) <i>Municipal industries,</i> . . . . .	1,907,481.28
(c) <i>Cemeteries,</i> . . . . .	—	(c) <i>Cemeteries,</i> . . . . .	—
<b>Municipal indebtedness,</b> . . . . .	<b>11,522,500.00</b>	<b>Municipal indebtedness,</b> . . . . .	<b>9,260,750.00</b>
Loans, account municipal industries, . . . . .	—	From sinking funds, . . . . .	3,660,750.00
Other loans, . . . . .	5,922,500.00	Temporary tax loans, . . . . .	5,600,000.00
Temporary tax loans, . . . . .	5,600,000.00		
<b>Sinking funds from commissioners,</b> . . . . .	<b>3,660,750.00</b>		
<b>Trust funds and bequests,</b> . . . . .	<b>85,568.28</b>	<b>Trust funds and bequests,</b> . . . . .	<b>27,768.60</b>
<b>Temporary accounts,</b> . . . . .	<b>1,418,773.91</b>	<b>Temporary accounts,</b> . . . . .	<b>1,185,617.73</b>

<sup>1</sup> Does not include Suffolk County tax estimated at \$1,317,705.<sup>2</sup> Includes court fines from Suffolk County.<sup>3</sup> Includes accrued interest and premiums on bonds sold.<sup>4</sup> Includes \$478,993.12 received from capital accounts and \$102,815.95 from general accounts.<sup>5</sup> Sale of land at Deer Island.<sup>6</sup> Land purchased for Franklin Union.

SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS—*Concluded.*  
*City of BOSTON, Population (1906), 606,216.*

RECEIPTS CLASSIFIED BY SOURCES.		PAYMENTS CLASSIFIED BY OBJECTS.	
RECAPITULATION.		RECAPITULATION.	
<i>Receipts from revenue, . . .</i>	<i>\$26,406,482.60</i>	<i>Payments from revenue, . . .</i>	<i>\$26,883,758.32</i>
Taxes, . . . . .	20,622,755.26	Taxes, . . . . .	1,260,175.00
Licenses, . . . . .	1,504,501.91	Licenses, . . . . .	355,635.10
Special assessments, . . . .	10,415.88	Special assessments, . . . .	143.77
Soldiers' benefit, . . . . .	134,947.18	Soldiers' benefit, . . . . .	237,629.88
Departments, etc., . . . . .	768,110.31	Departments, etc., . . . . .	19,709,976.52
		Bonds and notes from tax levy, . . . . .	—
		Sinking funds from tax levy, . . . . .	2,094,324.07
Municipal industries, . . . .	3,337,458.60	Municipal industries, . . . .	3,131,924.60
Cemeteries, . . . . .	28,293.46	Cemeteries, . . . . .	93,949.38
<i>Receipts from capital account, . . . . .</i>	<i>651,295.30</i>	<i>Payments from capital account, . . . . .</i>	<i>6,352,933.31</i>
<i>Receipts from municipal indebtedness, . . . . .</i>	<i>11,522,500.00</i>	<i>Payments from municipal indebtedness, . . . . .</i>	<i>9,260,750.00</i>
<i>Receipts from sinking fund commissioners, . . . . .</i>	<i>3,660,750.00</i>		
<i>Receipts from trust funds and bequests, . . . . .</i>	<i>85,568.28</i>	<i>Payments from trust funds and bequests, . . . . .</i>	<i>27,768.60</i>
<i>Receipts on temporary accounts, . . . . .</i>	<i>1,418,773.91</i>	<i>Payments on temporary accounts, . . . . .</i>	<i>1,185,617.73</i>
<b>Total receipts, . . . . .</b>	<b>\$43,745,370.09</b>	<b>Total payments, . . . . .</b>	<b>\$43,710,827.96</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>2,810,567.43</i>	<i>Balance on hand, end of year, . . . . .</i>	<i><sup>1</sup> 2,845,109.66</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$46,555,937.52</b>	<b>GRAND TOTAL, . . . . .</b>	<b>\$46,555,937.52</b>

<sup>1</sup> Treasurer's balance amounting to \$2,923,470.04, as given in the annual report of the Auditor, includes \$78,360.48 difference in receipts and disbursements on account of Suffolk County.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. CITIES

RECEIPTS CLASSIFIED BY SOURCES.	Worcester Population 131,518	Fall River Population 107,581	Cambridge Population 99,168	Lowell Population 96,011
Fiscal Year Ending,	Nov. 30, 1906	Dec. 31, 1906	Nov. 30, 1906	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$2,580,984.49	\$1,669,024.76	\$2,224,735.04	\$1,579,154.26
Current year, . . . . .	1,783,096.40	1,417,975.21	1,565,532.66	1,171,840.48
Previous years, . . . . .	374,971.01	209,203.21	403,885.34	334,109.76
State (corporation, bank, etc.), . . . . .	422,908.75	41,846.34	255,314.04	73,204.02
Tax titles, etc., . . . . .	8.33	—	—	—
<i>Licenses,</i> . . . . .	234,409.15	163,680.83	7,947.76	176,930.40
<i>Special assessments,</i> . . . . .	76,091.55	5,125.95	46,249.11	31,890.26
<i>Soldiers' benefit,</i> . . . . .	47,477.72	8,620.00	14,481.50	17,897.28
<i>Departments, etc.,</i> . . . . .	195,068.21	61,095.33	114,665.14	102,189.88
General administration, . . . . .	18,309.21	6,752.79	11,863.72	11,359.18
Protection of life and property, . . . . .	17,484.56	12,003.05	6,917.14	9,738.36
Health and sanitation, . . . . .	31,470.62	143.82	11,870.31	13,044.21
Highways and bridges, . . . . .	29,872.92	3,184.52	6,006.64	18,013.53
Charities and corrections, . . . . .	17,522.59	9,562.15	10,150.15	12,679.22
Education, . . . . .	4,203.61	5,907.60	6,855.31	8,897.87
Libraries and reading rooms, . . . . .	1,159.49	466.45	694.04	—
Recreation, . . . . .	1,956.90	—	3,270.41	1,765.75
Interest, . . . . .	1 23,088.31	1 23,069.95	1 57,034.42	26,691.76
Unclassified, . . . . .	—	—	—	—
<b>Ordinary revenue,</b> . . . . .	<b>\$3,134,031.12</b>	<b>\$1,907,546.87</b>	<b>\$2,408,078.55</b>	<b>\$1,908,062.08</b>
<i>Municipal industries,</i> . . . . .	335,034.72	194,681.32	370,067.85	211,598.76
Electric light plant, . . . . .	—	—	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	335,034.72	192,939.56	370,067.85	211,455.94
Miscellaneous (markets, wharves, etc.), . . . . .	—	1,641.76	—	142.82
<i>Cemeteries,</i> . . . . .	19,699.92	17,235.37	19,564.42	5,385.52
<b>Total from revenue,</b> . . . . .	<b>\$3,488,765.76</b>	<b>\$2,119,363.56</b>	<b>\$2,797,710.82</b>	<b>\$2,125,046.36</b>
<b>Capital account,</b> . . . . .	<b>\$46,058.88</b>	<b>\$3,265.00</b>	<b>\$315.50</b>	<b>\$1,105.49</b>
(a) <i>Departments, etc.,</i> . . . . .	14,723.63	3,265.00	315.50	1,105.49
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	14,723.63	—	—	1,105.49
Highways and bridges, . . . . .	—	3,000.00	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	265.00	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	—
(b) <i>Municipal industries,</i> . . . . .	31,335.25	—	—	—
(c) <i>Cemeteries,</i> . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>922,500.00</b>	<b>739,000.00</b>	<b>1,172,000.00</b>	<b>1,564,060.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	172,500.00	280,000.00	759,000.00	2 264,060.00
Temporary tax loans, . . . . .	750,000.00	459,000.00	413,000.00	1,300,000.00
<b>Sinking funds from commissioners,</b> . . . . .	<b>548,000.00</b>	<b>230,000.00</b>	<b>43,000.00</b>	<b>—</b>
<b>Trust funds and bequests,</b> . . . . .	<b>30,000.00</b>	<b>5,085.00</b>	<b>5,715.60</b>	<b>—</b>
<b>Temporary accounts,</b> . . . . .	<b>151,069.02</b>	<b>12,739.92</b>	<b>70.00</b>	<b>—</b>
<b>RECAPITULATION.</b>				
Receipts from revenue, . . . . .	\$3,488,765.76	\$2,119,363.56	\$2,797,710.82	\$2,125,046.36
Receipts from capital account, . . . . .	46,058.88	3,265.00	315.50	1,105.49
Receipts from municipal indebtedness, . . . . .	922,500.00	739,000.00	1,172,000.00	1,564,060.00
Receipts from sinking fund commissioners, . . . . .	548,000.00	230,000.00	43,000.00	—
Receipts from trust funds and bequests, . . . . .	30,000.00	5,085.00	5,715.60	—
Receipts on temporary accounts, . . . . .	151,069.02	12,739.92	70.00	—
<b>Total receipts,</b> . . . . .	<b>\$5,186,393.66</b>	<b>\$3,109,453.48</b>	<b>\$4,018,811.92</b>	<b>\$3,690,211.85</b>
<i>Balance on hand, beginning of year,</i> . . . . .	453,597.98	60,722.11	166,708.92	392,188.93
<b>GRAND TOTAL,</b> . . . . .	<b>\$5,639,991.64</b>	<b>\$3,170,175.59</b>	<b>\$4,185,520.84</b>	<b>\$4,082,400.78</b>

<sup>1</sup> Includes accrued interest and premiums on bonds sold.<sup>2</sup> Includes \$16,600 from Water Commissioners.



GRADED ACCORDING TO POPULATION OF 1906. *Group 1.*

PAYMENTS CLASSIFIED BY OBJECTS.	Worcester Population 131,518	Fall River Population 107,581	Cambridge Population 99,168	Lowell Population 96,011
Fiscal Year Ending,	Nov. 30, 1906	Dec. 31, 1906	Nov. 30, 1906	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$469,486.01	\$235,331.36	\$291,726.86	\$201,595.19
Abatements, rebates, etc., . . . .	10,117.87	—	61,807.22	2,014.42
County, . . . . .	135,693.00	123,166.19	112,483.29	80,837.57
State (corporation, bank, etc.), . .	323,675.14	112,165.17	117,436.35	118,743.20
Wellington Bridge, . . . . .	—	—	—	—
<i>Licenses,</i> . . . . .	55,984.75	—	13.75	43,432.50
<i>Special assessments,</i> . . . . .	—	—	3,995.10	—
<i>Soldiers' benefit,</i> . . . . .	35,992.91	21,827.36	25,664.50	28,635.36
<i>Departments, etc.,</i> . . . . .	2,158,751.56	1,457,079.10	1,931,219.98	1,470,266.22
General administration, . . . . .	110,137.71	90,364.02	112,216.85	122,273.99
Protection of life and property, . .	406,165.57	300,039.19	312,630.53	291,599.39
Health and sanitation, . . . . .	261,094.14	50,169.24	206,466.44	76,514.71
Highways and bridges, . . . . .	403,528.40	335,246.27	404,875.39	314,871.08
Charities and corrections, . . . . .	52,785.34	101,455.14	48,536.59	100,262.71
Education, . . . . .	646,262.80	368,012.99	504,835.69	395,329.84
Libraries and reading rooms, . . . .	44,607.53	23,366.45	26,329.80	13,000.00
Recreation, . . . . .	34,685.27	17,572.43	75,559.34	19,852.28
Interest, . . . . .	199,484.75	170,853.37	239,769.35	135,402.07
Unclassified, . . . . .	—	—	—	1,160.15
<i>Bonds and notes from tax levy,</i> . . .	—	18,500.00	—	<sup>1</sup> 291,536.90
<i>Sinking funds from tax levy,</i> . . .	304,556.35	<sup>2</sup> 277,838.59	166,281.33	32,300.00
<b>Payments from ordinary revenue,</b>	<b>\$3,024,771.58</b>	<b>\$2,010,576.41</b>	<b>\$2,418,901.52</b>	<b>\$2,067,766.17</b>
<i>Municipal industries,</i> . . . . .	211,324.55	116,501.29	381,025.98	185,729.79
Electric light plant, . . . . .	—	—	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	211,078.34	115,505.87	381,025.98	184,918.54
Miscellaneous (markets, wharves, etc.), . . . . .	246.21	995.42	—	\$11.25
<i>Cemeteries,</i> . . . . .	21,113.06	22,299.00	19,764.45	8,305.42
<b>Total payments from revenue,</b>	<b>\$3,257,209.19</b>	<b>\$2,149,376.70</b>	<b>\$2,819,691.95</b>	<b>\$2,261,801.38</b>
<b>Capital account,</b> . . . . .	<b>\$452,468.37</b>	<b>\$261,165.84</b>	<b>\$741,023.09</b>	<b>\$233,199.37</b>
(a) <i>Departments, etc.,</i> . . . . .	344,717.37	210,019.73	442,095.39	190,332.70
General public buildings, . . . . .	4,310.00	—	—	—
Protection of life and prop- erty, . . . . .	29,417.51	—	—	3,465.00
Health and sanitation, . . . . .	95,077.32	58,561.48	71,426.04	85,105.35
Highways and bridges, . . . . .	135,005.01	73,139.54	347,000.00	61,832.18
Charities and corrections, . . . . .	—	1,809.45	—	—
Education, . . . . .	16,031.34	65,252.02	8,947.57	39,920.17
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	64,876.19	11,257.24	14,721.78	—
Unclassified, . . . . .	—	—	—	—
(b) <i>Municipal industries,</i> . . . . .	107,751.00	47,606.11	298,927.70	42,876.67
(c) <i>Cemeteries,</i> . . . . .	—	3,540.00	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>1,298,000.00</b>	<b>687,000.00</b>	<b>456,000.00</b>	<b>1,300,000.00</b>
From sinking funds, . . . . .	548,000.00	228,000.00	43,000.00	—
Temporary tax loans, . . . . .	750,000.00	459,000.00	413,000.00	1,300,000.00
<b>Trust funds and bequests,</b> . . . .	<b>30,000.00</b>	—	<b>5,715.60</b>	—
<b>Temporary accounts,</b> . . . . .	<b>151,069.02</b>	—	—	—
<b>RECAPITULATION.</b>				
Payments from revenue, . . . . .	\$3,257,209.19	\$2,149,376.70	\$2,819,691.95	\$2,261,801.38
Payments from capital account, . . .	452,468.37	261,165.84	741,023.09	233,199.37
Payments from municipal indebtedness,	1,298,000.00	687,000.00	456,000.00	1,300,000.00
Payments from trust funds and bequests,	30,000.00	—	5,715.60	—
Payments on temporary accounts, . .	151,069.02	—	—	—
<b>Total payments,</b> . . . . .	<b>\$5,188,746.58</b>	<b>\$3,097,542.54</b>	<b>\$4,022,430.64</b>	<b>\$3,795,000.75</b>
<i>Balance on hand, end of year,</i> . . .	<sup>3</sup> 451,245.06	72,633.05	163,090.20	287,400.03
<b>GRAND TOTAL,</b> . . . . .	<b>\$5,639,991.64</b>	<b>\$3,170,175.59</b>	<b>\$4,185,520.84</b>	<b>\$4,082,400.78</b>

<sup>1</sup> Includes \$16,600 not from tax levy. See note 2 on opposite page.<sup>2</sup> Includes \$31,257.76 from general accounts.<sup>3</sup> Less \$13,988.53 outstanding orders.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. CITIES

RECEIPTS CLASSIFIED BY SOURCES.	Lynn Population 78,691	New Bedford Population 76,600	Springfield Population 76,202	Lawrence Population 72,144
Fiscal Year Ending,	Dec. 19, 1906	Dec. 3, 1906	Dec. 10, 1906	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$1,149,855.11	\$1,372,941.12	\$1,540,315.02	\$840,093.39
Current year, . . . . .	798,386.64	1,205,368.49	1,178,593.66	690,714.12
Previous years, . . . . .	286,528.87	84,870.83	210,317.28	125,432.07
State (corporation, bank, etc.), . . . . .	56,064.12	82,641.13	150,583.30	23,947.20
Tax titles, etc., . . . . .	8,875.48	60.67	820.78	—
<i>Licenses,</i> . . . . .	127,123.40	107,722.15	109,251.91	190,011.65
<i>Special assessments,</i> . . . . .	18,195.62	5,954.18	37,075.57	—
<i>Soldiers' benefit,</i> . . . . .	34,907.00	15,883.03	13,159.23	6,841.41
<i>Departments, etc.,</i> . . . . .	88,694.48	63,484.63	106,370.09	67,830.07
General administration, . . . . .	9,126.23	6,832.02	11,650.39	6,119.59
Protection of life and property, . . . . .	12,577.21	5,979.79	9,154.20	7,886.50
Health and sanitation, . . . . .	14,314.04	10,308.65	15,999.93	5,384.04
Highways and bridges, . . . . .	22,834.51	20,587.12	17,817.57	24,342.55
Charities and corrections, . . . . .	5,424.74	10,511.17	14,135.50	11,824.82
Education, . . . . .	1,196.99	1,432.70	10,603.53	435.73
Libraries and reading rooms, . . . . .	529.67	—	—	436.63
Recreation, . . . . .	—	346.99	1,282.54	304.20
Interest, . . . . .	1 22,691.09	1 7,486.19	1 25,726.43	11,096.01
Unclassified, . . . . .	—	—	—	—
<b>Ordinary revenue,</b> . . . . .	<b>\$1,418,775.61</b>	<b>\$1,565,485.11</b>	<b>\$1,806,171.82</b>	<b>\$1,104,776.52</b>
<i>Municipal industries,</i> . . . . .	260,396.19	218,209.50	286,790.54	121,403.61
Electric light plant, . . . . .	—	—	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	260,396.19	213,529.07	286,790.54	121,403.61
Miscellaneous (markets, wharves, etc.), . . . . .	—	4,680.43	—	—
<i>Cemeteries,</i> . . . . .	23,247.89	17,439.42	—	19,174.30
<b>Total from revenue,</b> . . . . .	<b>\$1,702,419.69</b>	<b>\$1,801,134.03</b>	<b>\$2,092,962.36</b>	<b>\$1,245,354.43</b>
<b>Capital account,</b> . . . . .	<b>\$6,867.65</b>	<b>\$8,386.52</b>	<b>\$35,886.00</b>	<b>—</b>
(a) <i>Departments, etc.,</i> . . . . .	6,867.65	8,386.52	35,886.00	—
General public buildings, . . . . .	937.10	5,628.82	—	—
Protection of life and prop- erty, . . . . .	—	768.60	—	—
Health and sanitation, . . . . .	—	—	27,250.00	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	180.00	1,989.10	8,636.00	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	5,750.55	—	—	—
Unclassified, . . . . .	—	—	—	—
(b) <i>Municipal industries,</i> . . . . .	—	—	—	—
(c) <i>Cemeteries,</i> . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>938,700.00</b>	<b>1,144,200.00</b>	<b>848,000.00</b>	<b>\$825,953.68</b>
Loans, account municipal industries, . . . . .	—	—	—	63,930.07
Other loans, . . . . .	213,700.00	39,200.00	273,000.00	212,023.61
Temporary tax loans, . . . . .	775,000.00	1,105,000.00	575,000.00	550,000.00
<b>Sinking funds from commissioners,</b> . . . . .	<b>114,000.00</b>	<b>60,000.00</b>	<b>110,000.00</b>	<b>100,000.00</b>
<b>Trust funds and bequests,</b> . . . . .	<b>—</b>	<b>6,786.00</b>	<b>—</b>	<b>1,000.00</b>
<b>Temporary accounts,</b> . . . . .	<b>—</b>	<b>—</b>	<b>14,574.58</b>	<b>—</b>
<b>RECAPITULATION.</b>				
Receipts from revenue, . . . . .	\$1,702,419.69	\$1,801,134.03	\$2,092,962.36	\$1,245,354.43
Receipts from capital account, . . . . .	6,867.65	8,386.52	35,886.00	—
Receipts from municipal indebtedness, . . . . .	988,700.00	1,144,200.00	848,000.00	\$25,953.68
Receipts from sinking fund commis- sioners, . . . . .	114,000.00	60,000.00	110,000.00	100,000.00
Receipts from trust funds and bequests, . . . . .	—	6,786.00	—	1,000.00
Receipts on temporary accounts, . . . . .	—	—	14,574.58	—
<b>Total receipts,</b> . . . . .	<b>\$2,811,987.34</b>	<b>\$3,020,506.55</b>	<b>\$3,101,422.94</b>	<b>\$2,172,308.11</b>
<i>Balance on hand, beginning of year,</i> . . . . .	177,777.13	103,173.87	351,218.17	71,397.68
<b>GRAND TOTAL,</b> . . . . .	<b>\$2,989,764.47</b>	<b>\$3,123,680.42</b>	<b>\$3,452,636.11</b>	<b>\$2,243,705.79</b>

<sup>1</sup> Includes accrued interest and premiums on bonds sold.

# CITIES — 1906-1907.

27

## GRADED ACCORDING TO POPULATION OF 1906. *Group 2.*

PAYMENTS CLASSIFIED BY OBJECTS.	Lynn Population 78,691	New Bedford Population 76,600	Springfield Population 76,202	Lawrence Population 72,144
Fiscal Year Ending,	Dec. 19, 1906	Dec. 3, 1906	Dec. 10, 1906	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$146,748.17	\$223,700.82	\$204,081.82	\$101,239.14
Abatements, rebates, etc., . . . .	18,415.14	—	916.05	109.93
County, . . . . .	59,909.95	100,157.68	89,968.08	47,017.37
State (corporation, bank, etc.), . .	67,929.07	123,543.14	113,197.69	54,111.84
Wellington Bridge, . . . . .	494.01	—	—	—
<i>Licenses,</i> . . . . .	30,960.50	25,912.50	27,393.77	45,655.75
<i>Special assessments,</i> . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	53,945.83	35,610.65	17,653.01	12,772.00
<i>Departments, etc.,</i> . . . . .	1,139,953.71	1,064,985.05	1,366,941.42	861,889.73
General administration, . . . . .	84,782.44	70,080.84	57,737.65	41,745.06
Protection of life and property, . .	220,570.44	214,448.66	243,523.20	158,737.13
Health and sanitation, . . . . .	90,114.17	78,661.99	92,939.35	62,348.78
Highways and bridges, . . . . .	230,206.59	167,053.26	323,610.65	165,915.11
Charities and corrections, . . . . .	36,708.66	55,499.96	46,464.44	64,289.88
Education, . . . . .	287,206.00	291,626.29	445,367.62	263,754.48
Libraries and reading rooms, . . . .	20,111.07	19,457.94	140,525.39	17,098.98
Recreation, . . . . .	35,646.08	16,921.49	38,807.53	14,400.19
Interest, . . . . .	129,669.15	148,599.62	76,538.09	63,711.33
Unclassified, . . . . .	4,944.11	2,635.00	1,427.50	9,888.79
<i>Bonds and notes from tax levy,</i> . . .	—	20,000.00	24,200.00	134,214.46
<i>Sinking funds from tax levy,</i> . . . .	192,570.01	126,117.45	48,613.28	4,491.69
<b>Payments from ordinary revenue,</b>	<b>\$1,564,183.22</b>	<b>\$1,496,326.47</b>	<b>\$1,688,883.30</b>	<b>\$1,160,262.77</b>
<i>Municipal industries,</i> . . . . .	192,871.41	171,425.04	176,481.32	101,449.14
Electric light plant, . . . . .	—	—	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	192,871.41	167,442.72	176,481.32	101,449.14
Miscellaneous (markets, wharves, etc.), . . . . .	—	3,982.32	—	—
<i>Cemeteries,</i> . . . . .	28,120.47	31,599.50	—	15,116.86
<b>Total payments from revenue,</b>	<b>\$1,785,175.10</b>	<b>\$1,699,351.01</b>	<b>\$1,865,364.62</b>	<b>\$1,276,828.77</b>
<b>Capital account,</b> . . . . .	<b>\$199,377.37</b>	<b>\$110,703.02</b>	<b>\$438,227.74</b>	<b>\$125,165.38</b>
(a) <i>Departments, etc.,</i> . . . . .	193,220.25	71,184.01	327,918.52	84,009.42
General public building, . . . . .	—	1,384.71	—	—
Protection of life and prop- erty, . . . . .	11,000.00	2,269.60	16,422.35	35,749.08
Health and sanitation, . . . . .	34,371.35	11,198.46	2,154.22	12,500.00
Highways and bridges, . . . . .	102,565.65	32,241.17	96,093.88	34,160.34
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	32,286.22	24,090.07	213,248.07	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	12,997.03	—	—	1,600.00
Unclassified, . . . . .	—	—	—	—
(b) <i>Municipal industries,</i> . . . . .	—	39,519.01	110,309.22	41,155.96
(c) <i>Cemeteries,</i> . . . . .	6,157.12	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>769,000.00</b>	<b>1,120,000.00</b>	<b>685,000.00</b>	<b>750,000.00</b>
From sinking funds, . . . . .	114,000.00	60,000.00	110,000.00	100,000.00
Temporary tax loans, . . . . .	655,000.00	1,060,000.00	575,000.00	650,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Temporary accounts,</b> . . . . .	<b>—</b>	<b>—</b>	<b>12,610.69</b>	<b>—</b>
<b>RECAPITULATION.</b>				
Payments from revenue, . . . . .	\$1,785,175.10	\$1,699,351.01	\$1,865,364.62	\$1,276,828.77
Payments from capital account, . . .	199,377.37	110,703.02	438,227.74	125,165.38
Payments from municipal indebtedness,	769,000.00	1,120,000.00	685,000.00	750,000.00
Payments from trust funds and bequests,	—	—	—	—
Payments on temporary accounts, . .	—	—	12,610.69	—
<b>Total payments,</b> . . . . .	<b>\$2,753,552.47</b>	<b>\$2,930,054.03</b>	<b>\$3,001,203.05</b>	<b>\$2,151,994.15</b>
<i>Balance on hand, end of year,</i> . . . .	236,212.00	193,626.39	451,433.06	91,711.64
<b>GRAND TOTAL,</b> . . . . .	<b>\$2,989,764.47</b>	<b>\$3,123,680.42</b>	<b>\$3,452,636.11</b>	<b>\$2,243,705.79</b>

<sup>1</sup> Appropriation by city.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. CITIES

RECEIPTS CLASSIFIED BY SOURCES.	Somerville Population 71,260	Holyoke Population 51,013	Brockton Population 49,572	Malden Population 38,988
Fiscal Year Ending,	Dec. 31, 1906	Nov. 30, 1906	Nov. 30, 1906	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$1,218,785.10	\$822,359.89	\$787,397.04	\$670,788.47
Current year, . . . . .	875,360.26	665,274.34	499,800.00	448,442.13
Previous years, . . . . .	257,748.58	103,442.70	222,651.99	132,224.59
State (corporation, bank, etc.), . . . . .	84,521.86	53,600.35	64,386.80	90,053.90
Tax titles, etc., . . . . .	1,154.40	42.50	558.25	67.85
<i>Licenses,</i> . . . . .	5,821.73	80,875.10	4,272.88	8,032.64
<i>Special assessments,</i> . . . . .	20,399.04	9,192.31	17,126.33	42,109.92
<i>Soldiers' benefit,</i> . . . . .	16,041.43	3,034.00	35,611.00	8,591.00
<i>Departments, etc.,</i> . . . . .	49,252.68	30,752.64	119,590.45	32,668.96
General administration, . . . . .	5,853.53	2,527.55	6,725.85	743.67
Protection of life and property, . . . . .	7,816.56	8,046.31	12,769.97	2,679.33
Health and sanitation, . . . . .	8,419.55	182.92	69,038.08	2,554.94
Highways and bridges, . . . . .	1,677.65	2,313.66	17,963.85	4,275.05
Charities and corrections, . . . . .	11,105.91	6,878.14	9,416.25	5,016.49
Education, . . . . .	645.47	346.58	1,218.00	1,230.90
Libraries and reading rooms, . . . . .	856.24	—	446.00	—
Recreation, . . . . .	682.89	960.10	.40	5.00
Interest, . . . . .	12,194.88	19,497.38	12,012.05	16,163.58
Unclassified, . . . . .	—	—	—	—
<b>Ordinary revenue,</b> . . . . .	<b>\$1,310,299.98</b>	<b>\$946,213.94</b>	<b>\$963,997.70</b>	<b>\$757,190.99</b>
<i>Municipal industries,</i> . . . . .	224,056.85	447,760.16	113,356.10	112,813.09
Electric light plant, . . . . .	—	136,805.09	—	—
Gas works, . . . . .	—	165,096.91	—	—
Water works, . . . . .	224,056.85	123,208.16	113,356.10	112,813.09
Miscellaneous (markets, wharves, etc.), . . . . .	—	22,650.00	—	—
<i>Cemeteries,</i> . . . . .	—	56.80	4,470.06	7,461.19
<b>Total from revenue,</b> . . . . .	<b>\$1,534,356.83</b>	<b>\$1,394,030.90</b>	<b>\$1,081,823.86</b>	<b>\$877,465.27</b>
<b>Capital account,</b> . . . . .	—	—	—	<b>\$6,699.97</b>
(a) <i>Departments, etc.,</i> . . . . .	—	—	—	6,699.97
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	4,158.00
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	2,541.97
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	—
(b) <i>Municipal industries,</i> . . . . .	—	—	—	—
(c) <i>Cemeteries,</i> . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$840,000.00</b>	<b>\$701,000.00</b>	<b>\$785,000.00</b>	<b>563,500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	100,000.00	101,000.00	182,000.00	363,500.00
Temporary tax loans, . . . . .	740,000.00	600,000.00	603,000.00	200,000.00
<b>Sinking funds from commissioners,</b> . . . . .	—	<b>125,000.00</b>	<b>50,000.00</b>	—
<b>Trust funds and bequests,</b> . . . . .	<b>216.60</b>	<b>1,562.50</b>	<b>105.00</b>	—
<b>Temporary accounts,</b> . . . . .	—	—	—	<b>279,930.22</b>
<b>RECAPITULATION.</b>				
Receipts from revenue, . . . . .	\$1,534,356.83	\$1,394,030.90	\$1,081,823.86	\$877,465.27
Receipts from capital account, . . . . .	—	—	—	6,699.97
Receipts from municipal indebtedness, . . . . .	840,000.00	701,000.00	785,000.00	563,500.00
Receipts from sinking fund commissioners, . . . . .	—	125,000.00	50,000.00	—
Receipts from trust funds and bequests, . . . . .	216.60	1,562.50	105.00	—
Receipts on temporary accounts, . . . . .	—	—	—	279,930.22
<b>Total receipts,</b> . . . . .	<b>\$2,374,573.43</b>	<b>\$2,221,593.40</b>	<b>\$1,916,928.86</b>	<b>\$1,727,595.46</b>
<i>Balance on hand, beginning of year,</i> . . . . .	116,483.89	156,626.01	35,759.92	16,637.02
<b>GRAND TOTAL,</b> . . . . .	<b>\$2,491,057.32</b>	<b>\$2,378,219.41</b>	<b>\$1,952,688.78</b>	<b>\$1,744,232.48</b>

<sup>1</sup> Includes accrued interest and premiums on bonds sold.<sup>3</sup> Spot Pond water damages.<sup>2</sup> Dividend from Holyoke and Westfield R.R. stock.<sup>4</sup> Includes water balance.

GRADED ACCORDING TO POPULATION OF 1906. *Group 3.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Somerville</b> Population 71,260	<b>Holyoke</b> Population 51,013	<b>Brockton</b> Population 49,572	<b>Malden</b> Population 38,988
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Nov. 30, 1906</b>	<b>Nov. 30, 1906</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i>	<i>\$135,535.41</i>	<i>\$108,061.42</i>	<i>\$125,227.60</i>	<i>\$101,235.35</i>
Abatements, rebates, etc.,	1,717.30	89.50	574.48	119.57
County,	61,272.24	46,947.77	43,137.80	34,430.82
State (corporation, bank, etc.),	63,251.55	61,024.15	51,515.32	35,521.74
Wellington Bridge,	9,264.32	—	—	31,163.22
<i>Licenses,</i>	<i>8.00</i>	<i>20,132.75</i>	<i>—</i>	<i>—</i>
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Soldiers' benefit,</i>	<i>40,041.00</i>	<i>4,633.70</i>	<i>26,838.22</i>	<i>12,778.89</i>
<i>Departments, etc.,</i>	<i>1,044,774.92</i>	<i>740,052.23</i>	<i>715,650.00</i>	<i>600,537.68</i>
General administration,	68,939.92	56,088.10	49,981.57	33,611.75
Protection of life and property,	177,400.31	166,472.00	144,786.76	85,495.26
Health and sanitation,	124,922.64	33,695.09	47,036.41	61,409.83
Highways and bridges,	169,625.34	111,442.22	161,370.78	121,151.80
Charities and corrections,	30,044.32	52,808.92	29,432.81	22,809.98
Education,	344,905.45	213,597.15	201,764.68	203,072.77
Libraries and reading rooms,	20,779.09	12,000.00	12,662.42	17,275.74
Recreation,	34,047.70	12,543.48	1,726.63	18,535.52
Interest,	74,110.15	81,405.27	66,887.94	47,175.03
Unclassified,	—	—	—	—
<i>Bonds and notes from tax levy,</i>	<i>124,500.00</i>	<i>34,000.00</i>	<i>98,550.00</i>	<i>46,200.00</i>
<i>Sinking funds from tax levy,</i>	<i>—</i>	<i>17,000.00</i>	<i>—</i>	<i>2 203,995.00</i>
<b>Payments from ordinary revenue,</b>	<b>\$1,344,859.33</b>	<b>\$923,880.10</b>	<b>\$966,665.82</b>	<b>\$964,746.92</b>
<i>Municipal industries,</i>	<i>145,041.84</i>	<i>400,946.77</i>	<i>103,791.01</i>	<i>32,738.39</i>
Electric light plant,	—	131,892.31	—	—
Gas works,	—	172,500.63	—	—
Water works,	145,041.84	96,553.83	103,791.01	92,738.39
Miscellaneous (markets, wharves, etc.),	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>56.80</i>	<i>4,984.25</i>	<i>9,115.57</i>
<b>Total payments from revenue,</b>	<b>\$1,489,901.17</b>	<b>\$1,324,883.67</b>	<b>\$1,075,441.08</b>	<b>\$1,066,600.88</b>
<b>Capital account,</b>	<b>\$168,158.16</b>	<b>\$183,732.77</b>	<b>\$280,599.27</b>	<b>\$222,010.67</b>
(a) <i>Departments, etc.,</i>	<i>148,962.30</i>	<i>127,950.98</i>	<i>216,577.51</i>	<i>194,134.87</i>
General public buildings,	—	—	—	—
Protection of life and property,	2,760.20	3,021.55	8,614.76	41,155.60
Health and sanitation,	21,764.95	21,531.02	57,413.97	19,392.69
Highways and bridges,	84,328.39	52,127.57	29,002.35	9,484.48
Charities and corrections,	—	—	2,500.00	—
Education,	40,108.76	43,949.03	109,546.43	124,102.10
Libraries and reading rooms,	—	—	—	—
Recreation,	—	7,321.81	9,500.00	—
Unclassified,	—	—	—	—
(b) <i>Municipal industries,</i>	<i>19,195.86</i>	<i>55,781.79</i>	<i>64,021.76</i>	<i>27,875.80</i>
(c) <i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness,</b>	<b>740,000.00</b>	<b>725,000.00</b>	<b>525,000.00</b>	<b>300,000.00</b>
From sinking funds,	—	125,000.00	50,000.00	—
Temporary tax loans,	740,000.00	600,000.00	475,000.00	300,000.00
<b>Trust funds and bequests,</b>	<b>121.25</b>	<b>1,964.25</b>	<b>—</b>	<b>—</b>
<b>Temporary accounts,</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>30,101.59</b>
<b>RECAPITULATION.</b>				
Payments from revenue,	\$1,489,901.17	\$1,324,883.67	\$1,075,441.08	\$1,066,600.88
Payments from capital account,	168,158.16	183,732.77	280,599.27	222,010.67
Payments from municipal indebtedness,	740,000.00	725,000.00	525,000.00	300,000.00
Payments from trust funds and bequests,	121.25	1,964.25	—	—
Payments on temporary accounts,	—	—	—	30,101.59
<b>Total payments,</b>	<b>\$2,398,180.58</b>	<b>\$2,235,580.69</b>	<b>\$1,881,040.35</b>	<b>\$1,618,713.14</b>
<i>Balance on hand, end of year,</i>	<i>92,876.74</i>	<i>3 142,638.72</i>	<i>71,648.43</i>	<i>125,519.34</i>
<b>GRAND TOTAL,</b>	<b>\$2,491,057.32</b>	<b>\$2,378,219.41</b>	<b>\$1,952,688.78</b>	<b>\$1,744,232.48</b>

1 Appropriation by city.

2 Includes \$190,000 from Spot Pond water damages paid Sinking Fund Commissioners.

3 Includes water balance.

## COMPARATIVE FINANCIAL STATISTICS.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. CITIES

RECEIPTS CLASSIFIED BY SOURCES.	Haverhill Population 38,132	Salem Population 37,958	Chelsea Population 37,953	Newton Population 37,906
Fiscal Year Ending,	Dec. 31, 1906	Nov. 30, 1906	Dec. 31, 1906	Dec. 31, 1906
<i>Taxes, . . . . .</i>	\$544,746.65	\$596,094.71	\$512,336.72	\$1,424,692.18
Current year, . . . . .	393,777.64	481,374.16	370,938.08	860,827.78
Previous years, . . . . .	120,672.80	65,238.19	127,203.71	333,940.74
State (corporation, bank, etc.), . . . . .	30,296.21	49,482.36	14,192.93	228,584.62
Tax titles, etc., . . . . .	—	—	2.00	1,339.04
<i>Licenses, . . . . .</i>	65,945.27	62,529.83	54,894.85	4,136.01
<i>Special assessments, . . . . .</i>	9,661.75	4,786.76	2,517.48	19,749.99
<i>Soldiers' benefit, . . . . .</i>	16,966.50	18,359.00	10,476.50	3,610.00
<i>Departments, etc., . . . . .</i>	58,146.02	40,301.91	31,011.66	82,253.88
General administration, . . . . .	4,367.14	1,828.88	2,720.04	4,567.31
Protection of life and property, . . . . .	5,895.22	7,991.84	5,699.23	3,256.14
Health and sanitation, . . . . .	5,996.02	4,866.76	971.84	6,013.74
Highways and bridges, . . . . .	15,516.20	2,190.82	7,504.30	43,788.54
Charities and corrections, . . . . .	9,350.12	9,498.49	3,100.36	4,801.41
Education, . . . . .	1,274.50	1,505.00	494.19	2,082.27
Libraries and reading rooms, . . . . .	—	—	292.86	21.81
Recreation, . . . . .	1,848.47	1,315.45	224.87	9.44
Interest, . . . . .	13,898.35	11,104.67	10,003.97	17,713.22
Unclassified, . . . . .	—	—	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$695,466.19</b>	<b>\$722,072.21</b>	<b>\$611,237.21</b>	<b>\$1,534,442.06</b>
<i>Municipal industries, . . . . .</i>	116,954.42	95,029.94	132,368.20	138,237.68
Electric light plant, . . . . .	—	—	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	116,887.02	95,029.94	132,368.20	138,237.68
Miscellaneous (markets, wharves, etc.), . . . . .	67.40	—	—	—
<i>Cemeteries, . . . . .</i>	27.50	2,874.85	—	—
<b>Total from revenue, . . . . .</b>	<b>\$812,448.11</b>	<b>\$819,977.00</b>	<b>\$743,605.41</b>	<b>\$1,672,679.74</b>
<b>Capital account, . . . . .</b>	<b>\$10,783.45</b>	—	—	<b>\$51,048.46</b>
(a) <i>Departments, etc., . . . . .</i>	10,783.45	—	—	27,225.11
General public buildings, . . . . .	245.00	—	—	—
Protection of life and prop- erty, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	15,123.61
Highways and bridges, . . . . .	—	—	—	9,993.50
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	10,538.45	—	—	1,500.00
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	608.00
Unclassified, . . . . .	—	—	—	—
(b) <i>Municipal industries, . . . . .</i>	—	—	—	23,823.35
(c) <i>Cemeteries, . . . . .</i>	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>396,000.00</b>	<b>\$669,200.00</b>	<b>\$448,446.00</b>	<b>894,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	111,000.00	239,200.00	183,446.00	90,000.00
Temporary tax loans, . . . . .	285,000.00	430,000.00	265,000.00	804,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>65,000.00</b>	—	—	<b>260,500.00</b>
<b>Trust funds and bequests, . . . . .</b>	<b>2,283.00</b>	<b>1,358.50</b>	<b>330.50</b>	<b>1,989.45</b>
<b>Temporary accounts, . . . . .</b>	<b>37,154.42</b>	<b>63.00</b>	—	<b>163,318.05</b>
<b>RECAPITULATION.</b>				
Receipts from revenue, . . . . .	\$812,448.11	\$819,977.00	\$743,605.41	\$1,672,679.74
Receipts from capital account, . . . . .	10,783.45	—	—	51,048.46
Receipts from municipal indebtedness, . . . . .	396,000.00	669,200.00	448,446.00	894,000.00
Receipts from sinking fund commis- sioners, . . . . .	65,000.00	—	—	260,500.00
Receipts from trust funds and bequests, . . . . .	2,283.00	1,358.50	330.50	1,989.45
Receipts on temporary accounts, . . . . .	37,154.42	63.00	—	163,318.05
<b>Total receipts, . . . . .</b>	<b>\$1,323,668.98</b>	<b>\$1,490,598.50</b>	<b>\$1,192,381.91</b>	<b>\$3,043,535.70</b>
<i>Balance on hand, beginning of year, . . . . .</i>	3 63,901.14	66,077.59	94,799.48	113,229.85
<b>GRAND TOTAL, . . . . .</b>	<b>\$1,387,570.12</b>	<b>\$1,556,676.09</b>	<b>\$1,287,181.39</b>	<b>\$3,156,765.55</b>

<sup>1</sup> Includes accrued interest and premiums on bonds sold.<sup>2</sup> Includes \$33,000 received on Treasurer's bond.<sup>3</sup> Includes water balance.

GRADED ACCORDING TO POPULATION OF 1906. *Group 4.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Haverhill</b> Population 38,132	<b>Salem</b> Population 37,958	<b>Chelsea</b> Population 37,953	<b>Newton</b> Population 37,906
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Nov. 30, 1906</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i>	<i>\$66,612.72</i>	<i>\$81,664.49</i>	<i>\$27,940.03</i>	<i>\$168,188.57</i>
Abatements, rebates, etc., . . .	25.60	170.16	—	25,747.50
County, . . .	29,696.72	33,913.22	—	69,975.68
State (corporation, bank, etc.), . .	36,890.40	47,581.11	27,722.58	71,836.53
Wellington Bridge, . . .	—	—	217.45	628.86
<i>Licenses, . . . . .</i>	<i>15,344.75</i>	<i>14,887.00</i>	<i>11,827.75</i>	<i>6.25</i>
<i>Special assessments, . . . . .</i>	<i>—</i>	<i>417.27</i>	<i>—</i>	<i>—</i>
<i>Soldiers' benefit, . . . . .</i>	<i>35,781.95</i>	<i>32,997.18</i>	<i>19,447.25</i>	<i>5,317.15</i>
<i>Departments, etc., . . . . .</i>	<i>549,295.74</i>	<i>527,141.53</i>	<i>625,527.69</i>	<i>1,123,723.37</i>
General administration, . . . . .	33,581.03	38,011.86	39,437.43	62,974.81
Protection of life and property, . .	94,997.50	101,379.96	106,083.01	148,311.23
Health and sanitation, . . . . .	25,030.98	38,157.40	47,015.79	107,216.20
Highways and bridges, . . . . .	108,087.42	108,135.48	150,417.00	230,030.88
Charities and corrections, . . . . .	37,826.34	41,078.24	19,513.18	23,444.72
Education, . . . . .	188,094.76	142,247.23	167,115.61	260,801.72
Libraries and reading rooms, . . . .	15,239.11	9,203.31	5,108.65	18,041.10
Recreation, . . . . .	10,673.99	8,496.35	15,915.49	22,708.43
Interest, . . . . .	35,764.61	37,499.51	70,077.54	250,194.28
Unclassified, . . . . .	—	2,932.19	4,843.89	—
<i>Bonds and notes from tax levy, . . .</i>	<i>32,000.00</i>	<i>64,750.00</i>	<i>130,879.00</i>	<i>79,000.00</i>
<i>Sinking funds from tax levy, . . . .</i>	<i>1 39,325.00</i>	<i>600.00</i>	<i>48,589.00</i>	<i>137,920.24</i>
<b>Payments from ordinary revenue,</b>	<b>\$738,360.16</b>	<b>\$722,457.47</b>	<b>\$864,210.62</b>	<b>\$1,514,155.58</b>
<i>Municipal industries, . . . . .</i>	<i>87,506.13</i>	<i>31,630.35</i>	<i>88,124.75</i>	<i>25,133.70</i>
Electric light plant, . . . . .	—	—	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	87,376.77	31,306.12	88,124.75	25,133.70
Miscellaneous (markets, wharves, etc.), . . . . .	129.36	324.23	—	—
<i>Cemeteries, . . . . .</i>	<i>412.68</i>	<i>6,297.49</i>	<i>—</i>	<i>311.46</i>
<b>Total payments from revenue,</b>	<b>\$826,278.97</b>	<b>\$760,385.31</b>	<b>\$952,335.37</b>	<b>\$1,539,600.74</b>
<b>Capital account, . . . . .</b>	<b>\$123,310.71</b>	<b>\$221,827.15</b>	<b>\$24,007.07</b>	<b>\$147,833.74</b>
(a) <i>Departments, etc., . . . . .</i>	<i>96,683.18</i>	<i>216,034.00</i>	<i>15,351.93</i>	<i>105,809.76</i>
General public buildings, . . . . .	—	3,653.62	—	—
Protection of life and prop- erty, . . . . .	—	8,201.10	150.00	898.75
Health and sanitation, . . . . .	12,400.70	162,249.60	—	36,411.99
Highways and bridges, . . . . .	26,771.67	26,887.83	—	57,522.96
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	57,510.81	10,041.85	15,201.93	10,500.00
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	5,000.00	—	476.06
Unclassified, . . . . .	—	—	—	—
(b) <i>Municipal industries, . . . . .</i>	<i>26,627.53</i>	<i>2,632.08</i>	<i>8,655.14</i>	<i>42,023.98</i>
(c) <i>Cemeteries, . . . . .</i>	<i>—</i>	<i>3,161.07</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness, . . . . .</b>	<b>335,000.00</b>	<b>430,000.00</b>	<b>285,000.00</b>	<b>1,185,500.00</b>
From sinking funds, . . . . .	65,000.00	—	—	260,500.00
Temporary tax loans, . . . . .	270,000.00	430,000.00	285,000.00	925,000.00
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>1,358.50</b>	<b>220.14</b>	<b>1,989.45</b>
<b>Temporary accounts, . . . . .</b>	<b>2 40,900.00</b>	<b>63.00</b>	<b>—</b>	<b>156,044.41</b>
<b>RECAPITULATION.</b>				
Payments from revenue, . . . . .	\$826,278.97	\$760,385.31	\$952,335.37	\$1,539,600.74
Payments from capital account, . . .	123,310.71	221,827.15	24,007.07	147,833.74
Payments from municipal indebtedness,	335,000.00	430,000.00	285,000.00	1,185,500.00
Payments from trust funds and bequests,	—	1,358.50	220.14	1,989.45
Payments on temporary accounts, . .	40,900.00	63.00	—	156,044.41
<b>Total payments, . . . . .</b>	<b>\$1,325,489.68</b>	<b>\$1,413,633.96</b>	<b>\$1,261,562.58</b>	<b>\$3,030,968.34</b>
<i>Balance on hand, end of year, . . . .</i>	<i>3 62,080.44</i>	<i>143,042.13</i>	<i>25,618.81</i>	<i>125,797.21</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$1,387,570.12</b>	<b>\$1,556,676.09</b>	<b>\$1,287,181.39</b>	<b>\$3,156,765.55</b>

1 Includes \$845 for premiums on bonds.

2 Includes \$33,000 paid on loan borrowed in anticipation of amount due on Treasurer's bond.

3 Includes water balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. CITIES

RECEIPTS CLASSIFIED BY SOURCES.	Fitchburg Population 33,767	Taunton Population 31,382	Everett Population 30,447	Quincy Population 28,944
Fiscal Year Ending,	Nov. 30, 1906	Nov. 30, 1906	Dec. 31, 1906	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$592,535.50	\$490,839.81	\$463,208.08	\$526,018.88
Current year, . . . . .	407,468.46	390,396.30	282,776.42	335,588.05
Previous years, . . . . .	139,109.15	51,555.13	143,741.59	176,262.92
State (corporation, bank, etc.), . . . . .	45,957.89	47,231.74	36,689.77	14,167.41
Tax titles, etc., . . . . .	—	1,156.64	—	—
<i>Licenses,</i> . . . . .	3,714.46	53,769.20	2,662.99	3,695.79
<i>Special assessments,</i> . . . . .	5,802.20	3,186.88	21,491.07	22,567.53
<i>Soldiers' benefit,</i> . . . . .	6,356.50	7,081.89	5,314.00	5,049.00
<i>Departments, etc.,</i> . . . . .	27,091.19	30,757.02	31,922.77	34,686.41
General administration, . . . . .	2,740.06	1,873.63	1,626.99	2,889.41
Protection of life and property, . . . . .	4,745.08	2,966.98	1,280.33	3,428.21
Health and sanitation, . . . . .	139.76	11,516.27	4,212.15	8,853.51
Highways and bridges, . . . . .	2,981.62	2,151.01	5,192.92	6,604.97
Charities and corrections, . . . . .	2,269.02	5,426.25	2,060.05	453.44
Education, . . . . .	618.40	2,864.12	545.03	133.00
Libraries and reading rooms, . . . . .	300.58	—	172.33	—
Recreation, . . . . .	—	—	58.25	100.00
Interest, . . . . .	13,296.67	3,958.76	15,774.72	12,223.87
Unclassified, . . . . .	—	—	1,000.00	—
<b>Ordinary revenue,</b> . . . . .	<b>\$635,499.85</b>	<b>\$585,634.80</b>	<b>\$524,598.91</b>	<b>\$592,017.11</b>
<i>Municipal industries,</i> . . . . .	79,775.92	128,376.56	94,526.91	107,347.05
Electric light plant, . . . . .	—	52,230.77	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	79,775.92	76,145.79	94,526.91	107,347.05
Miscellaneous (markets, wharves, etc.), . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	6,425.67	2,976.52	6,257.14	5,623.29
<b>Total from revenue,</b> . . . . .	<b>\$721,701.44</b>	<b>\$716,987.88</b>	<b>\$625,382.96</b>	<b>\$704,986.45</b>
<b>Capital account,</b> . . . . .	<b>\$80.00</b>	<b>—</b>	<b>\$825.82</b>	<b>\$7,566.65</b>
(a) <i>Departments, etc.,</i> . . . . .	80.00	—	825.82	—
General public buildings, . . . . .	—	—	110.00	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	80.00	—	715.82	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	7,566.65
(b) <i>Municipal industries,</i> . . . . .	—	—	—	—
(c) <i>Cemeteries,</i> . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>907,195.00</b>	<b>\$344,600.00</b>	<b>451,030.75</b>	<b>479,490.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	179,195.00	78,600.00	166,030.75	162,490.00
Temporary tax loans, . . . . .	728,000.00	266,000.00	285,000.00	317,000.00
<b>Sinking funds from commissioners,</b> . . . . .	<b>—</b>	<b>124,000.00</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests,</b> . . . . .	<b>65.00</b>	<b>2,850.00</b>	<b>—</b>	<b>2,600.00</b>
<b>Temporary accounts,</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,551.00</b>
<b>RECAPITULATION.</b>				
Receipts from revenue, . . . . .	\$721,701.44	\$716,987.88	\$625,382.96	\$704,986.45
Receipts from capital account, . . . . .	80.00	—	825.82	7,566.65
Receipts from municipal indebtedness, . . . . .	907,195.00	344,600.00	451,030.75	479,490.00
Receipts from sinking fund commissioners, . . . . .	—	124,000.00	—	—
Receipts from trust funds and bequests, . . . . .	65.00	2,850.00	—	2,600.00
Receipts on temporary accounts, . . . . .	—	—	—	1,551.00
<b>Total receipts,</b> . . . . .	<b>\$1,629,041.44</b>	<b>\$1,188,437.88</b>	<b>\$1,077,239.53</b>	<b>\$1,196,194.10</b>
<i>Balance on hand, beginning of year,</i> . . . . .	56,754.31	69,773.33	65,818.93	151,719.11
<b>GRAND TOTAL,</b> . . . . .	<b>\$1,685,795.75</b>	<b>\$1,258,211.21</b>	<b>\$1,143,053.46</b>	<b>\$1,347,913.21</b>

<sup>1</sup> Includes accrued interest and premiums on bonds sold.



GRADED ACCORDING TO POPULATION OF 1906. *Group 5.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Fitchburg</b> Population 33,767	<b>Taunton</b> Population 31,382	<b>Everett</b> Population 30,447	<b>Quincy</b> Population 28,944
<b>Fiscal Year Ending,</b>	<b>Nov. 30, 1906</b>	<b>Nov. 30, 1906</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i>				
Abatements, rebates, etc., . . .	\$61,968.32	\$81,415.27	\$45,842.66	\$51,644.22
County, . . . . .	275.60	7,804.28	241.91	101.74
State (corporation, bank, etc.), . .	28,370.00	36,783.35	22,628.95	22,656.90
Wellington Bridge, . . . . .	33,322.72	36,827.64	22,784.36	28,674.99
	—	—	187.44	210.59
<i>Licenses,</i> . . . . .	.25	13,373.00	—	—
<i>Special assessments,</i> . . . . .	—	—	20.38	—
<i>Soldiers' benefit,</i> . . . . .	15,072.73	10,946.61	7,337.00	8,801.65
<i>Departments, etc.,</i> . . . . .	472,362.86	400,466.30	467,693.43	465,561.56
General administration, . . . . .	33,945.91	28,635.74	28,277.82	33,712.84
Protection of life and property, . .	82,403.94	81,616.50	61,746.81	63,163.79
Health and sanitation, . . . . .	27,062.38	10,868.98	35,706.77	48,012.00
Highways and bridges, . . . . .	100,257.71	53,639.99	66,674.92	82,884.97
Charities and corrections, . . . . .	19,405.07	23,797.13	8,942.72	11,831.62
Education, . . . . .	121,336.70	128,537.83	170,672.07	125,409.54
Libraries and reading rooms, . . . .	8,392.31	9,657.29	7,018.62	6,552.17
Recreation, . . . . .	2,669.07	2,872.95	19,590.16	14,112.51
Interest, . . . . .	76,611.17	57,259.76	69,563.53	78,618.17
Unclassified, . . . . .	878.60	3,580.22	—	1,263.95
<i>Bonds and notes from tax levy,</i> . . .	67,920.00	2,300.00	83,650.00	137,970.00
<i>Sinking funds from tax levy,</i> . . . .	9,300.00	74,939.42	24,817.12	—
<b>Payments from ordinary revenue,</b>	<b>\$626,624.16</b>	<b>\$583,440.60</b>	<b>\$629,360.59</b>	<b>\$663,977.43</b>
<i>Municipal industries,</i> . . . . .	60,764.82	116,112.96	59,255.64	60,244.69
Electric light plant, . . . . .	—	50,855.57	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	60,754.82	65,257.39	59,255.64	60,244.69
Miscellaneous (markets, wharves, etc.), . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	7,896.53	3,996.05	5,096.79	4,822.60
<b>Total payments from revenue,</b>	<b>\$695,275.51</b>	<b>\$703,549.61</b>	<b>\$693,712.02</b>	<b>\$729,044.72</b>
<b>Capital account,</b> . . . . .	<b>\$167,005.21</b>	<b>\$63,963.05</b>	<b>\$126,072.25</b>	<b>\$159,997.96</b>
(a) <i>Departments, etc.,</i> . . . . .	106,652.54	49,563.98	122,442.11	121,701.88
General public buildings, . . . . .	—	—	—	—
Protection of life and prop- erty, . . . . .	2,445.00	—	458.00	3,170.14
Health and sanitation, . . . . .	9,626.33	11,786.24	17,693.97	17,992.11
Highways and bridges, . . . . .	58,777.52	28,520.46	36,763.98	10,248.48
Charities and corrections, . . . . .	—	655.00	—	—
Education, . . . . .	35,668.69	8,602.28	67,160.41	90,290.65
Libraries and reading rooms, Recreation, . . . . .	—	—	365.75	—
Unclassified, . . . . .	135.00	—	—	—
(b) <i>Municipal industries,</i> . . . . .	60,352.67	14,399.07	3,630.14	37,061.81
(c) <i>Cemeteries,</i> . . . . .	—	—	—	1,234.77
<b>Municipal indebtedness,</b> . . . . .	<b>769,000.00</b>	<b>407,000.00</b>	<b>300,000.00</b>	<b>360,000.00</b>
From sinking funds, . . . . .	—	79,000.00	—	—
Temporary tax loans, . . . . .	769,000.00	328,000.00	300,000.00	360,000.00
<b>Trust funds and bequests,</b> . . . . .	—	—	—	2,600.00
<b>Temporary accounts,</b> . . . . .	—	—	900.00	1,791.00
<b>RECAPITULATION.</b>				
Payments from revenue, . . . . .	\$695,275.51	\$703,549.61	\$693,712.02	\$729,044.72
Payments from capital account, . . .	167,005.21	63,963.05	126,072.25	159,997.96
Payments from municipal indebtedness,	769,000.00	407,000.00	300,000.00	360,000.00
Payments from trust funds and bequests,	—	—	—	2,600.00
Payments on temporary accounts, . .	—	—	900.00	1,791.00
<b>Total payments,</b> . . . . .	<b>\$1,631,280.72</b>	<b>\$1,174,512.66</b>	<b>\$1,120,684.27</b>	<b>\$1,253,433.68</b>
<i>Balance on hand, end of year,</i> . . . .	54,515.03	83,698.55	22,369.19	94,479.53
<b>GRAND TOTAL,</b> . . . . .	<b>\$1,685,795.75</b>	<b>\$1,258,211.21</b>	<b>\$1,143,053.46</b>	<b>\$1,347,913.21</b>

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. CITIES

RECEIPTS CLASSIFIED BY SOURCES.	Waltham Population 26,894	Gloucester Population 1 26,011	Pittsfield Population 25,506	North Adams Population 22,476
Fiscal Year Ending,	Jan. 31, 1907	Nov. 30, 1906	Dec. 31, 1906	Nov. 30, 1906
<i>Taxes,</i> . . . . .	\$437,585.87	\$433,973.22	\$422,851.28	\$354,341.61
Current year, . . . . .	323,320.40	301,040.28	321,513.69	269,501.30
Previous years, . . . . .	86,170.43	117,614.45	82,170.84	13,373.75
State (corporation, bank, etc.), . . . . .	28,095.04	15,259.19	19,166.75	71,466.56
Tax titles, etc., . . . . .	—	59.30	—	—
<i>Licenses,</i> . . . . .	1,962.12	40,849.68	41,613.05	41,338.49
<i>Special assessments,</i> . . . . .	6,666.63	—	11,597.36	—
<i>Soldiers' benefit,</i> . . . . .	3,722.50	11,222.30	4,593.00	5,985.50
<i>Departments, etc.,</i> . . . . .	21,151.36	23,722.15	22,784.24	10,066.61
General administration, . . . . .	3,081.31	2,353.30	2,756.71	2,024.62
Protection of life and property, . . . . .	2,105.15	4,978.55	3,648.77	1,336.91
Health and sanitation, . . . . .	6,155.53	393.85	—	475.68
Highways and bridges, . . . . .	866.61	4,345.40	6,520.66	593.03
Charities and corrections, . . . . .	1,843.17	1,512.81	2,806.43	3,516.73
Education, . . . . .	505.42	663.32	1,214.68	1,788.67
Libraries and reading rooms, . . . . .	196.70	—	—	—
Recreation, . . . . .	—	15.00	—	—
Interest, . . . . .	2 6,397.47	2 9,459.92	5,836.99	331.00
Unclassified, . . . . .	—	—	—	—
<b>Ordinary revenue,</b> . . . . .	<b>\$471,038.48</b>	<b>\$509,767.35</b>	<b>\$503,438.93</b>	<b>\$411,732.24</b>
<i>Municipal industries,</i> . . . . .	76,512.92	89,714.78	68,977.74	51,027.29
Electric light plant, . . . . .	—	—	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	76,491.92	89,714.78	68,977.74	50,568.54
Miscellaneous (markets, wharves, etc.), . . . . .	21.00	—	—	458.75
<i>Cemeteries,</i> . . . . .	12,080.47	265.38	—	3,230.10
<b>Total from revenue,</b> . . . . .	<b>\$559,681.87</b>	<b>\$599,747.51</b>	<b>\$572,416.67</b>	<b>\$465,989.63</b>
<b>Capital account,</b> . . . . .	<b>\$7,728.30</b>	—	—	<b>\$19,260.00</b>
(a) <i>Departments, etc.,</i> . . . . .	4,120.00	—	—	19,260.00
General public buildings, . . . . .	1,620.00	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	2,500.00	—	—	300.00
Charities and corrections, . . . . .	—	—	—	560.00
Education, . . . . .	—	—	—	18,400.00
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	—
(b) <i>Municipal industries,</i> . . . . .	3,608.30	—	—	—
(c) <i>Cemeteries,</i> . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>311,000.00</b>	<b>\$405,000.00</b>	<b>\$290,000.00</b>	<b>128,033.32</b>
Loans, account municipal industries, . . . . .	—	30,000.00	—	—
Other loans, . . . . .	60,000.00	100,000.00	115,000.00	13,033.32
Temporary tax loans, . . . . .	251,000.00	275,000.00	175,000.00	115,000.00
<b>Sinking funds from commissioners,</b> . . . . .	<b>51,000.00</b>	—	—	—
<b>Trust funds and bequests,</b> . . . . .	<b>400.00</b>	<b>3,180.12</b>	—	<b>500.00</b>
<b>Temporary accounts,</b> . . . . .	—	<b>180.00</b>	—	—
<b>RECAPITULATION.</b>				
Receipts from revenue, . . . . .	\$559,681.87	\$599,747.51	\$572,416.67	\$465,989.63
Receipts from capital account, . . . . .	7,728.30	—	—	19,260.00
Receipts from municipal indebtedness, . . . . .	311,000.00	405,000.00	290,000.00	128,033.32
Receipts from sinking fund commissioners, . . . . .	51,000.00	—	—	—
Receipts from trust funds and bequests, . . . . .	400.00	3,180.12	—	500.00
Receipts on temporary accounts, . . . . .	—	180.00	—	—
<b>Total receipts,</b> . . . . .	<b>\$929,810.17</b>	<b>\$1,008,107.63</b>	<b>\$862,416.67</b>	<b>\$613,782.95</b>
<i>Balance on hand, beginning of year,</i> . . . . .	939.28	35,304.11	8,098.79	36,349.74
<b>GRAND TOTAL,</b> . . . . .	<b>\$930,749.45</b>	<b>\$1,043,411.74</b>	<b>\$870,515.46</b>	<b>\$650,132.69</b>

<sup>1</sup> Population for 1905.<sup>2</sup> Includes accrued interest and premiums on bonds sold.

GRADED ACCORDING TO POPULATION OF 1906. *Group 6.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Waltham</b> Population 26,894	<b>Gloucester</b> Population 1 26,011	<b>Pittsfield</b> Population 25,506	<b>North Adams</b> Population 22,476
<b>Fiscal Year Ending,</b>	<b>Jan. 31, 1907</b>	<b>Nov. 30, 1906</b>	<b>Dec. 31, 1906</b>	<b>Nov. 30, 1906</b>
<i>Taxes,</i> . . . . .	\$49,521.82	\$62,651.55	\$68,179.86	\$51,772.46
Abatements, rebates, etc., . . . . .	—	13,341.66	—	—
County, . . . . .	24,160.76	22,861.83	26,407.31	22,539.32
State (corporation, bank, etc.), . . . . .	25,155.72	26,448.06	31,772.55	29,233.14
Wellington Bridge, . . . . .	205.34	—	—	—
<i>Licenses,</i> . . . . .	—	9,903.50	10,019.67	9,953.25
<i>Special assessments,</i> . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	10,214.00	18,484.88	8,178.00	4,221.40
<i>Departments, etc.,</i> . . . . .	377,542.83	385,955.10	359,540.56	284,067.31
General administration, . . . . .	32,483.05	30,106.20	36,228.38	23,885.51
Protection of life and property, . . . . .	57,893.95	90,184.29	52,185.74	37,464.79
Health and sanitation, . . . . .	43,990.39	24,393.04	18,749.62	16,668.03
Highways and bridges, . . . . .	74,923.23	87,187.14	66,644.36	44,910.42
Charities and corrections, . . . . .	10,591.33	25,805.20	16,528.17	15,939.93
Education, . . . . .	102,668.44	109,842.57	117,544.38	98,843.05
Libraries and reading rooms, . . . . .	6,720.85	3 <sup>3</sup>	4,500.00	6,002.00
Recreation, . . . . .	11,486.97	2,944.45	1,853.17	550.00
Interest, . . . . .	36,587.62	34,862.65	41,036.74	39,334.88
Unclassified, . . . . .	197.00	629.56	270.00	458.70
<i>Bonds and notes from tax levy,</i> . . . . .	3,000.00	67,865.00	148,189.46	73,883.33
<i>Sinking funds from tax levy,</i> . . . . .	35,424.31	—	—	—
<b>Payments from ordinary revenue,</b>	<b>\$475,702.96</b>	<b>\$544,860.03</b>	<b>\$534,107.55</b>	<b>\$423,387.75</b>
<i>Municipal industries,</i> . . . . .	76,004.67	102,611.05	8,375.70	9,193.06
Electric light plant, . . . . .	—	—	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	76,004.67	102,611.05	8,375.70	8,566.92
Miscellaneous (markets, wharves, etc.), . . . . .	—	—	—	626.14
<i>Cemeteries,</i> . . . . .	11,632.08	765.88	—	4,576.09
<b>Total payments from revenue,</b>	<b>\$563,339.71</b>	<b>\$648,236.46</b>	<b>\$592,483.25</b>	<b>\$437,156.90</b>
<b>Capital account,</b> . . . . .	<b>\$69,354.79</b>	<b>\$63,338.85</b>	<b>\$116,123.49</b>	<b>\$27,321.07</b>
(a) <i>Departments, etc.,</i> . . . . .	30,657.80	33,727.68	88,191.21	21,989.58
General public buildings, . . . . .	—	—	25,000.00	—
Protection of life and property, . . . . .	249.86	1,295.00	21,200.19	—
Health and sanitation, . . . . .	25,803.12	—	9,048.29	—
Highways and bridges, . . . . .	4,604.82	11,085.02	29,425.10	21,989.58
Charities and corrections, . . . . .	—	—	1,800.00	—
Education, . . . . .	—	21,347.66	1,717.63	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	—
(b) <i>Municipal industries,</i> . . . . .	38,696.99	29,611.17	27,932.28	5,331.49
(c) <i>Cemeteries,</i> . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>277,000.00</b>	<b>300,000.00</b>	<b>140,000.00</b>	<b>115,000.00</b>
From sinking funds, . . . . .	51,000.00	—	—	—
Temporary tax loans, . . . . .	226,000.00	300,000.00	140,000.00	115,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>5,367.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Temporary accounts,</b> . . . . .	<b>—</b>	<b>183.00</b>	<b>—</b>	<b>18,483.00</b>
<b>RECAPITULATION.</b>				
Payments from revenue, . . . . .	\$563,339.71	\$648,236.46	\$592,483.25	\$437,156.90
Payments from capital account, . . . . .	69,354.79	63,338.85	116,123.49	27,321.07
Payments from municipal indebtedness, . . . . .	277,000.00	300,000.00	140,000.00	115,000.00
Payments from trust funds and bequests, . . . . .	5,367.00	—	—	—
Payments on temporary accounts, . . . . .	—	183.00	—	18,483.00
<b>Total payments,</b> . . . . .	<b>\$915,061.50</b>	<b>\$1,011,758.31</b>	<b>\$848,606.74</b>	<b>\$597,960.97</b>
<i>Balance on hand, end of year,</i> . . . . .	15,687.95	31,653.43	21,908.72	52,171.72
<b>GRAND TOTAL,</b> . . . . .	<b>\$930,749.45</b>	<b>\$1,043,411.74</b>	<b>\$870,515.46</b>	<b>\$650,132.69</b>

<sup>1</sup> Population for 1905.<sup>3</sup> Library not under jurisdiction of city.<sup>2</sup> No expense for sanitation.<sup>4</sup> Appropriation by city.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. CITIES

RECEIPTS CLASSIFIED BY SOURCES.	Chicopee Population 20,613	Northampton Population 20,310	Medford Population 20,300	Beverly Population 15,614
Fiscal Year Ending,	Nov. 30, 1906	Nov. 30, 1906	Dec. 31, 1906	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$227,891.01	\$274,823.90	\$480,388.64	\$472,638.04
Current year, . . . . .	182,372.48	198,247.40	304,131.64	312,603.30
Previous years, . . . . .	31,042.27	42,186.08	130,039.02	91,508.40
State (corporation, bank, etc.), . . . . .	14,432.86	34,389.02	44,120.76	68,426.34
Tax titles, etc., . . . . .	43.40	1.40	2,097.22	—
<i>Licenses,</i> . . . . .	84,991.17	35,791.08	2,216.95	1,676.60
<i>Special assessments,</i> . . . . .	1,061.79	14.90	15,546.70	19,844.51
<i>Soldiers' benefit,</i> . . . . .	1,496.00	8,171.88	4,387.58	9,196.28
<i>Departments, etc.,</i> . . . . .	10,911.85	17,545.14	28,192.14	25,076.66
General administration, . . . . .	3,321.25	1,206.57	1,066.03	934.88
Protection of life and property, . . . . .	3,167.53	2,734.90	587.21	2,454.23
Health and sanitation, . . . . .	1.00	2,828.23	2,217.71	441.75
Highways and bridges, . . . . .	473.25	2,715.47	12,799.83	876.00
Charities and corrections, . . . . .	1,758.53	1,208.22	1,023.08	3,853.52
Education, . . . . .	126.86	3,348.19	327.55	3,107.55
Libraries and reading rooms, . . . . .	98.66	—	—	—
Recreation, . . . . .	—	145.99	79.05	—
Interest, . . . . .	1,964.77	3,152.92	10,091.68	13,408.73
Unclassified, . . . . .	—	204.65	—	—
<b>Ordinary revenue,</b> . . . . .	<b>\$276,351.82</b>	<b>\$336,346.90</b>	<b>\$530,732.01</b>	<b>\$528,332.09</b>
<i>Municipal industries,</i> . . . . .	90,747.12	47,647.80	65,401.39	55,395.35
Electric light plant, . . . . .	40,501.47	—	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	50,245.65	47,647.80	65,401.39	55,395.35
Miscellaneous (markets, wharves, etc.), . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	456.00	872.20	7,440.26	3,355.37
<b>Total from revenue,</b> . . . . .	<b>\$367,554.94</b>	<b>\$384,866.40</b>	<b>\$603,573.66</b>	<b>\$587,082.81</b>
<b>Capital account,</b> . . . . .	<b>\$175.00</b>	<b>\$399.00</b>	<b>\$4,767.11</b>	<b>\$5,667.46</b>
(a) <i>Departments, etc.,</i> . . . . .	—	399.00	—	5,667.46
General public buildings, . . . . .	—	—	—	5,384.75
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	282.71
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	399.00	—	—
Unclassified, . . . . .	—	—	—	—
(b) <i>Municipal industries,</i> . . . . .	175.00	—	4,767.11	—
(c) <i>Cemeteries,</i> . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>167,000.00</b>	<b>169,000.00</b>	<b>408,900.00</b>	<b>617,500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	14,000.00	58,900.00	319,500.00
Temporary tax loans, . . . . .	167,000.00	155,000.00	350,000.00	298,000.00
<b>Sinking funds from commissioners,</b> . . . . .	<b>—</b>	<b>—</b>	<b>26,000.00</b>	<b>—</b>
<b>Trust funds and bequests,</b> . . . . .	<b>375.00</b>	<b>4,389.08</b>	<b>2,228.33</b>	<b>—</b>
<b>Temporary accounts,</b> . . . . .	<b>2,928.01</b>	<b>11,328.66</b>	<b>2,298,646.64</b>	<b>—</b>
<b>RECAPITULATION.</b>				
Receipts from revenue, . . . . .	\$367,554.94	\$384,866.40	\$603,573.66	\$587,082.81
Receipts from capital account, . . . . .	175.00	399.00	4,767.11	5,667.46
Receipts from municipal indebtedness, . . . . .	167,000.00	169,000.00	408,900.00	617,500.00
Receipts from sinking fund commissioners, . . . . .	—	—	26,000.00	—
Receipts from trust funds and bequests, . . . . .	375.00	4,389.08	2,228.33	—
Receipts on temporary accounts, . . . . .	2,928.01	11,328.66	298,646.64	—
<b>Total receipts,</b> . . . . .	<b>\$538,032.95</b>	<b>\$569,983.14</b>	<b>\$1,344,115.74</b>	<b>\$1,210,250.27</b>
<i>Balance on hand, beginning of year,</i> . . . . .	13,479.22	3,829.37	39,542.76	75,783.20
<b>GRAND TOTAL,</b> . . . . .	<b>\$551,512.17</b>	<b>\$652,920.33</b>	<b>\$1,383,658.50</b>	<b>\$1,286,033.47</b>

1 Includes accrued interest and premiums on bonds sold.

2 Spot Pond water damages.

3 Includes water balance.

GRADED ACCORDING TO POPULATION OF 1906. *Group 7.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Chicopee</b> Population 20,613	<b>Northampton</b> Population 20,310	<b>Medford</b> Population 20,300	<b>Beverly</b> Population 15,614
<b>Fiscal Year Ending,</b>	<b>Nov. 30, 1906</b>	<b>Nov. 30, 1906</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$23,545.88	\$67,109.63	\$58,934.66	\$45,251.46
Abatements, rebates, etc., . . . . .	49.49	—	205.60	35.00
County, . . . . .	11,927.86	17,305.81	22,559.32	22,068.50
State (corporation, bank, etc.), . . . . .	11,568.53	49,803.82	22,680.00	23,147.96
Wellington Bridge, . . . . .	—	—	13,489.74	—
<i>Licenses,</i> . . . . .	8,392.13	11,404.29	—	—
<i>Special assessments,</i> . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	4,869.46	6,123.24	7,593.24	16,212.92
<i>Departments, etc.,</i> . . . . .	210,999.29	226,822.95	449,456.49	369,678.22
General administration, . . . . .	22,352.29	18,758.47	27,612.84	21,047.22
Protection of life and property, . . . . .	38,810.57	28,090.76	51,706.41	35,417.21
Health and sanitation, . . . . .	3,160.27	1,991.47	32,505.21	7,000.90
Highways and bridges, . . . . .	40,554.61	62,208.01	109,099.55	95,322.20
Charities and corrections, . . . . .	17,312.21	11,473.23	9,744.85	17,504.02
Education, . . . . .	68,641.01	79,634.64	121,654.67	104,444.24
Libraries and reading rooms, . . . . .	3,199.96	16,993.60	9,651.53	5,449.67
Recreation, . . . . .	534.25	789.57	16,143.92	4,175.90
Interest, . . . . .	14,293.86	15,558.20	71,337.51	74,016.86
Unclassified, . . . . .	2,140.26	1,325.00	—	5,300.00
<i>Bonds and notes from tax levy,</i> . . . . .	22,000.00	17,000.90	296,500.00	47,500.00
<i>Sinking funds from tax levy,</i> . . . . .	—	9,000.00	271,615.29	23,000.00
<b>Payments from ordinary revenue,</b>	<b>\$269,806.76</b>	<b>\$337,460.11</b>	<b>\$884,099.68</b>	<b>\$501,642.60</b>
<i>Municipal industries,</i> . . . . .	81,124.30	50,236.88	63,405.21	61,509.19
Electric light plant, . . . . .	44,431.31	—	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	36,601.93	50,236.88	63,405.21	61,509.19
Miscellaneous (markets, wharves, etc.), . . . . .	91.06	—	—	—
<i>Cemeteries,</i> . . . . .	1,355.61	1,035.39	10,044.75	5,444.18
<b>Total payments from revenue,</b>	<b>\$352,286.67</b>	<b>\$388,732.38</b>	<b>\$957,549.64</b>	<b>\$568,595.97</b>
<b>Capital account,</b> . . . . .	<b>\$22,348.51</b>	<b>\$26,784.09</b>	<b>\$64,125.62</b>	<b>\$345,359.57</b>
(a) <i>Departments, etc.,</i> . . . . .	6,513.57	24,714.65	41,719.81	331,132.51
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	2,407.50	14,019.31
Health and sanitation, . . . . .	601.45	11,936.05	18,994.86	171,655.56
Highways and bridges, . . . . .	5,912.12	4,750.80	9,521.20	26,114.43
Charities and corrections, . . . . .	—	—	—	4,988.00
Education, . . . . .	—	5,002.80	10,796.25	99,855.21
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	3,025.00	—	14,500.00
Unclassified, . . . . .	—	—	—	—
(b) <i>Municipal industries,</i> . . . . .	15,834.94	1,560.00	22,405.81	12,183.19
(c) <i>Cemeteries,</i> . . . . .	—	509.44	—	2,043.87
<b>Municipal indebtedness,</b> . . . . .	<b>157,000.00</b>	<b>165,000.00</b>	<b>352,000.00</b>	<b>295,000.00</b>
From sinking funds, . . . . .	—	—	27,000.00	—
Temporary tax loans, . . . . .	157,000.00	165,000.00	325,000.00	295,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>375.00</b>	<b>4,226.15</b>	<b>—</b>	<b>—</b>
<b>Temporary accounts,</b> . . . . .	<b>4,398.63</b>	<b>5,235.99</b>	<b>3,042.98</b>	<b>—</b>
<b>RECAPITULATION.</b>				
Payments from revenue, . . . . .	\$352,286.67	\$388,732.38	\$957,549.64	\$568,595.97
Payments from capital account, . . . . .	22,348.51	26,784.09	64,125.62	345,359.57
Payments from municipal indebtedness, . . . . .	157,000.00	165,000.00	352,000.00	295,000.00
Payments from trust funds and bequests, . . . . .	375.00	4,226.15	—	—
Payments on temporary accounts, . . . . .	4,398.63	5,235.99	3,042.98	—
<b>Total payments,</b> . . . . .	<b>\$536,408.81</b>	<b>\$589,978.61</b>	<b>\$1,376,718.24</b>	<b>\$1,208,955.54</b>
<i>Balance on hand, end of year,</i> . . . . .	15,103.36	62,941.72	6,940.26	77,077.93
<b>GRAND TOTAL,</b> . . . . .	<b>\$551,512.17</b>	<b>\$652,920.33</b>	<b>\$1,383,658.50</b>	<b>\$1,286,033.47</b>

<sup>1</sup> Appropriation by city.<sup>2</sup> Includes \$93,000 paid from Spot Pond awards.<sup>3</sup> Includes \$3,679.61 from general accounts and \$204,552.31 from Spot Pond water damages paid Sinking Fund Commissioners.<sup>4</sup> Includes water balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. CITIES

RECEIPTS CLASSIFIED BY SOURCES.	Newburyport Population 14,687	Melrose Population 14,551	Woburn Population 14,425	Marlborough Population 14,073
Fiscal Year Ending,	Dec. 15, 1906	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906
<i>Taxes, . . . . .</i>	\$237,804.87	\$279,546.93	\$219,054.86	\$198,405.35
Current year, . . . . .	151,355.25	155,910.14	151,075.07	130,753.89
Previous years, . . . . .	56,489.95	103,110.78	59,793.52	58,524.80
State (corporation, bank, etc.), . . . . .	19,951.51	18,632.79	8,106.30	8,904.60
Tax titles, etc., . . . . .	8.16	1,893.22	79.97	222.06
<i>Licenses, . . . . .</i>	26,033.99	1,259.60	23,639.85	22,316.29
<i>Special assessments, . . . . .</i>	5,786.03	14,679.42	3,459.89	8,891.66
<i>Soldiers' benefit, . . . . .</i>	12,352.00	3,850.79	5,214.00	5,834.00
<i>Departments, etc., . . . . .</i>	23,805.34	48,711.96	24,485.94	15,199.79
General administration, . . . . .	1,992.00	1,977.25	5,367.13	1,317.75
Protection of life and property, . . . . .	1,628.08	558.22	1,730.52	2,068.22
Health and sanitation, . . . . .	1,623.35	11,649.56	749.39	1,062.94
Highways and bridges, . . . . .	2,457.02	19,100.05	5,632.77	2,211.91
Charities and corrections, . . . . .	3,332.35	2,537.16	4,309.75	2,474.73
Education, . . . . .	1,790.96	1,607.53	655.60	68.14
Libraries and reading rooms, . . . . .	152.00	—	73.94	1.00
Recreation, . . . . .	40.20	118.52	70.00	—
Interest, . . . . .	10,789.38	<sup>2</sup> 11,063.67	<sup>2</sup> 5,896.84	<sup>2</sup> 5,995.10
Unclassified, . . . . .	—	100.00	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$295,732.23</b>	<b>\$348,043.70</b>	<b>\$275,854.54</b>	<b>\$250,647.09</b>
<i>Municipal industries, . . . . .</i>	41,201.06	51,705.18	48,182.50	44,726.07
Electric light plant, . . . . .	—	—	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	41,201.06	51,678.68	48,182.50	44,726.07
Miscellaneous (markets, wharves, etc.), . . . . .	—	26.50	—	—
<i>Cemeteries, . . . . .</i>	208.00	5,352.62	—	—
<b>Total from revenue, . . . . .</b>	<b>\$337,191.29</b>	<b>\$405,106.50</b>	<b>\$324,037.04</b>	<b>\$295,373.16</b>
<b>Capital account, . . . . .</b>	—	—	<b>\$248.57</b>	<b>\$4,280.32</b>
(a) <i>Departments, etc., . . . . .</i>	—	—	248.57	2,000.00
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	248.57	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	2,000.00
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Unclassified, . . . . .	—	—	—	—
(b) <i>Municipal industries, . . . . .</i>	—	—	—	2,280.32
(c) <i>Cemeteries, . . . . .</i>	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$198,475.00</b>	<b>\$247,286.12</b>	<b>328,619.79</b>	<b>233,500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	44,886.12	170,800.00	38,500.00
Temporary tax loans, . . . . .	198,475.00	202,400.00	157,819.79	195,000.00
<b>Sinking funds from commissioners, . . . . .</b>	—	<b>34,369.84</b>	<b>29,989.14</b>	—
<b>Trust funds and bequests, . . . . .</b>	<b>2,305.46</b>	<b>1,207.62</b>	<b>1,943.64</b>	<b>459.40</b>
<b>Temporary accounts, . . . . .</b>	<b>3,388.28</b>	<b><sup>3</sup> 115,781.02</b>	—	—
<b>RECAPITULATION.</b>				
Receipts from revenue, . . . . .	\$337,191.29	\$405,106.50	\$324,037.04	\$295,373.16
Receipts from capital account, . . . . .	—	—	248.57	4,280.32
Receipts from municipal indebtedness, . . . . .	198,475.00	247,286.12	328,619.79	233,500.00
Receipts from sinking fund commissioners, . . . . .	—	34,369.84	29,989.14	—
Receipts from trust funds and bequests, . . . . .	2,305.46	1,207.62	1,943.64	459.40
Receipts on temporary accounts, . . . . .	3,388.28	115,781.02	—	—
<b>Total receipts, . . . . .</b>	<b>\$541,360.03</b>	<b><sup>4</sup> \$803,751.10</b>	<b>\$684,838.18</b>	<b>\$533,612.88</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<sup>5</sup> 28,231.45	179,114.08	<sup>6</sup> 197.45	49,069.29
<b>GRAND TOTAL, . . . . .</b>	<b>\$569,591.48</b>	<b>\$982,865.18</b>	<b>\$685,035.63</b>	<b>\$582,682.17</b>

<sup>1</sup> Population for 1905.<sup>2</sup> Includes accrued interest and premiums on bonds sold.<sup>3</sup> Includes \$103,481.02 Spot Pond water damages.<sup>4</sup> Total receipts for 11 months.<sup>5</sup> Includes water balance.<sup>6</sup> Library balance.

GRADED ACCORDING TO POPULATION OF 1906. *Group 8.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Newburyport</b> Population 14,687	<b>Melrose</b> Population 14,551	<b>Woburn</b> Population 14,425	<b>Marlborough</b> Population 14,073
<b>Fiscal Year Ending,</b>	<b>Dec. 15, 1906</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$29,014.50	\$33,412.84	\$26,496.26	\$23,250.03
Abatements, rebates, etc., . . . . .	—	46.52	1,936.49	335.55
County, . . . . .	12,348.34	16,188.40	12,080.38	10,653.01
State (corporation, bank, etc.), . . . . .	16,666.16	17,038.37	12,378.88	12,261.47
Wellington Bridge, . . . . .	—	139.55	100.51	—
<i>Licenses,</i> . . . . .	6,951.41	—	5,452.25	5,252.25
<i>Special assessments,</i> . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	18,399.62	5,946.12	7,240.38	7,766.34
<i>Departments, etc.,</i> . . . . .	203,409.04	272,148.99	227,976.64	202,453.04
General administration, . . . . .	19,070.88	18,845.69	26,874.71	18,085.83
Protection of life and property, . . . . .	27,806.93	24,745.74	33,390.82	36,784.74
Health and sanitation, . . . . .	6,448.77	21,329.11	13,765.16	6,085.52
Highways and bridges, . . . . .	49,793.58	73,397.18	41,367.63	39,845.07
Charities and corrections, . . . . .	15,050.65	9,412.81	15,152.28	12,408.44
Education, . . . . .	44,964.89	82,418.64	63,876.50	57,648.86
Libraries and reading rooms, . . . . .	4,163.31	3,783.97	7,132.40	4,279.42
Recreation, . . . . .	1,324.05	7,303.46	4,172.74	731.61
Interest, . . . . .	34,785.98	30,334.39	16,168.96	25,427.55
Unclassified, . . . . .	—	578.00	3,075.44	1,156.00
<i>Bonds and notes from tax levy,</i> . . . . .	18,000.00	22,257.75	25,750.00	17,500.00
<i>Sinking funds from tax levy,</i> . . . . .	18,800.00	<sup>2</sup> 196,791.45	—	12,230.00
<b>Payments from ordinary revenue,</b>	<b>\$294,574.57</b>	<b>\$530,557.15</b>	<b>\$292,915.53</b>	<b>\$268,451.66</b>
<i>Municipal industries,</i> . . . . .	15,602.95	54,801.15	46,850.51	40,135.75
Electric light plant, . . . . .	—	—	—	—
Gas works, . . . . .	—	—	—	—
Water works, . . . . .	15,602.95	54,801.15	46,850.51	40,135.75
Miscellaneous (markets, wharves, etc.), . . . . .	—	—	—	—
<i>Cemeteries,</i> . . . . .	268.94	5,493.09	—	148.65
<b>Total payments from revenue,</b>	<b>\$310,446.46</b>	<b>\$590,851.39</b>	<b>\$339,766.04</b>	<b>\$308,736.06</b>
<b>Capital account,</b> . . . . .	<b>\$22,984.40</b>	<b>\$67,839.15</b>	<b>\$120,525.45</b>	<b>\$59,996.93</b>
(a) <i>Departments, etc.,</i> . . . . .	4,000.39	61,960.86	106,483.12	56,579.97
General public buildings, . . . . .	—	—	—	36,638.06
Protection of life and prop- erty, . . . . .	—	1,198.50	8,177.40	1,125.00
Health and sanitation, . . . . .	—	16,351.91	2,189.20	3,535.60
Highways and bridges, . . . . .	3,500.00	44,205.82	14,144.39	14,581.31
Charities and corrections, . . . . .	—	—	—	700.00
Education, . . . . .	—	—	81,107.16	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	500.39	204.63	864.97	—
Unclassified, . . . . .	—	—	—	—
(b) <i>Municipal industries,</i> . . . . .	18,984.01	5,878.29	14,042.33	2,682.96
(c) <i>Cemeteries,</i> . . . . .	—	—	—	734.00
<b>Municipal indebtedness,</b> . . . . .	<b>206,475.00</b>	<b>231,299.45</b>	<b>196,307.17</b>	<b>197,000.00</b>
From sinking funds, . . . . .	—	34,369.84	29,910.00	—
Temporary tax loans, . . . . .	206,475.00	196,929.61	166,397.17	197,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>—</b>	<b>26.65</b>	<b>—</b>	<b>788.00</b>
<b>Temporary accounts,</b> . . . . .	<b><sup>3</sup> 10,800.00</b>	<b>35,509.50</b>	<b>—</b>	<b>—</b>
<b>RECAPITULATION.</b>				
Payments from revenue, . . . . .	\$310,446.46	\$590,851.39	\$339,766.04	\$308,736.06
Payments from capital account, . . . . .	22,984.40	67,839.15	120,525.45	59,996.93
Payments from municipal indebtedness, . . . . .	206,475.00	231,299.45	196,307.17	197,000.00
Payments from trust funds and bequests, . . . . .	—	26.65	—	788.00
Payments on temporary accounts, . . . . .	10,800.00	35,509.50	—	—
<b>Total payments,</b> . . . . .	<b>\$550,705.86</b>	<b><sup>4</sup> \$925,526.14</b>	<b>\$656,598.66</b>	<b>\$566,520.99</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>5</sup> 18,885.62	57,339.04	<sup>6</sup> 28,436.97	16,161.18
<b>GRAND TOTAL,</b> . . . . .	<b>\$569,591.48</b>	<b>\$982,865.18</b>	<b>\$685,035.63</b>	<b>\$582,682.17</b>

<sup>1</sup> Population for 1905.<sup>2</sup> Includes \$175,850.08 from Spot Pond water damages paid Sinking Fund Commissioners.<sup>3</sup> Includes \$6,800 shortage on Treasurer's account.<sup>4</sup> Total payments for 11 months.<sup>5</sup> Includes water balance.<sup>6</sup> Includes library balance.

# AGGREGATE RECEIPTS AND PAYMENTS FOR THE 33 CITIES OF THE COMMONWEALTH.

RECEIPTS CLASSIFIED BY SOURCES.		PAYMENTS CLASSIFIED BY OBJECTS.	
<i>Taxes,</i>	<i>\$46,258,866.56</i>	<i>Taxes,</i>	<i>\$4,718,661.38</i>
Current year, . . . . .	35,149,832.58	Abatements, rebates, etc., . . .	146,198.58
Previous years, . . . . .	7,187,059.56	County, . . . . .	1,400,147.42
State (corporation, bank, etc.), . .	3,903,483.75	State (corporation, bank, etc.), . .	3,116,114.35
Tax titles, etc., . . . . .	18,490.67	Wellington Bridge, . . . . .	56,101.03
<i>Licenses,</i>	<i>3,240,618.78</i>	<i>Licenses,</i>	<i>727,897.12</i>
Special assessments, . . . . .	497,138.27	Special assessments, . . . . .	4,576.52
Soldiers' benefit, . . . . .	506,231.00	Soldiers' benefit, . . . . .	804,974.43
Departments, etc., . . . . .	2,407,596.94	Departments, etc., . . . . .	42,463,395.96
General administration, . . . . .	182,931.12	General administration, . . . . .	2,780,045.67
Protection of life and property, . .	317,824.41	Protection of life and property, . .	7,580,224.96
Health and sanitation, . . . . .	348,865.27	Health and sanitation, . . . . .	3,295,633.44
Highways and bridges, . . . . .	325,909.75	Highways and bridges, . . . . .	7,544,289.00
Charities and corrections, . . . . .	446,824.33	Charities and corrections, . . . . .	2,231,758.55
Education, . . . . .	94,831.58	Education, . . . . .	10,265,779.41
Libraries and reading rooms, . . . .	12,509.38	Libraries and reading rooms, . . . .	742,679.21
Recreation, . . . . .	31,853.36	Recreation, . . . . .	1,798,395.80
Interest, . . . . .	644,725.54	Interest, . . . . .	5,829,595.69
Unclassified, . . . . .	1,322.20	Unclassified, . . . . .	395,494.20
 <b>Ordinary revenue, . . . . .</b>	<b>\$52,910,451.55</b>	 <i>Bonds and notes from tax levy, . . .</i>	<i>1,949,515.90</i>
<i>Municipal industries, . . . . .</i>	<i>7,857,382.67</i>	<i>Sinking funds from tax levy, . . .</i>	<i>4,370,439.60</i>
Electric light plant, . . . . .	229,537.33	 <b>Payments from ordinary</b>	 <b>revenue, . . . . . \$55,039,860.91</b>
Gas works, . . . . .	165,096.91	<i>Municipal industries, . . . . .</i>	<i>6,549,864.59</i>
Water works, . . . . .	6,647,446.27	Electric light plant, . . . . .	227,179.19
Miscellaneous (markets, etc.), . . .	815,302.16	Gas works, . . . . .	172,500.63
<i>Cemeteries, . . . . .</i>	<i>219,472.72</i>	Water works, . . . . .	5,637,620.56
 <b>Total from revenue, . . . . .</b>	<b>\$60,987,306.94</b>	Miscellaneous (markets, etc.), . . .	512,564.21
		<i>Cemeteries, . . . . .</i>	<i>324,021.52</i>
 <b>Capital account, . . . . .</b>	<b>\$872,710.45</b>	 <b>Total payments from</b>	 <b>revenue, . . . . . \$61,913,747.02</b>
(a) <i>Departments, etc., . . . . .</i>	<i>782,149.46</i>	 <b>Capital account, . . . . .</b>	<b>\$11,808,883.42</b>
General public buildings, . . . . .	14,241.17	(a) <i>Departments, etc., . . . . .</i>	<i>8,638,475.11</i>
Protection of life and property, . .	5,175.17	General public buildings, . . . . .	70,986.39
Health and sanitation, . . . . .	145,601.20	Protection of life and property, . .	229,998.51
Highways and bridges, . . . . .	361,439.52	Health and sanitation, . . . . .	2,403,121.10
Charities and corrections, . . . . .	560.00	Highways and bridges, . . . . .	3,395,132.18
Education, . . . . .	48,154.05	Charities and corrections, . . . . .	93,049.78
Libraries and reading rooms, . . . .	-	Education, . . . . .	1,948,767.88
Recreation, . . . . .	6,978.35	Libraries and reading rooms, . . . .	-
Unclassified, . . . . .	200,000.00	Recreation, . . . . .	397,284.27
(b) <i>Municipal industries, . . . . .</i>	<i>90,560.99</i>	Unclassified, . . . . .	100,135.00
(c) <i>Cemeteries, . . . . .</i>	<i>-</i>	(b) <i>Municipal industries, . . . . .</i>	<i>3,163,028.04</i>
 <b>Municipal indebtedness, . . . . .</b>	<b>30,710,689.66</b>	(c) <i>Cemeteries, . . . . .</i>	<i>17,380.27</i>
Loans, acc't municipal industries, . .	93,930.07	 <b>Municipal indebtedness, . . . . .</b>	<b>25,319,331.62</b>
Other loans, . . . . .	11,027,064.80	From sinking funds, . . . . .	5,585,529.84
Temporary tax loans, . . . . .	19,589,694.79	Temporary tax loans, . . . . .	19,733,801.78
 <b>Sinking funds from commis-</b>	 <b>sioners, . . . . . 5,631,608.98</b>	 <b>Trust funds and bequests, . . . . .</b>	<b>82,520.59</b>
<b>Trust funds and bequests, . . . . .</b>	<b>164,504.08</b>	<b>Temporary accounts, . . . . .</b>	<b>1,656,750.54</b>
<b>Temporary accounts, . . . . .</b>	<b>2,511,496.73</b>		
 <b>RECAPITULATION.</b>		 <b>RECAPITULATION.</b>	
Receipts from revenue, . . . . .	\$60,987,306.94	Payments from revenue, . . . . .	\$61,913,747.02
Receipts from capital account, . . . .	872,710.45	Payments from capital account, . . . .	11,808,883.42
Receipts from municipal indebtedness, .	30,710,689.66	Payments from municipal indebtedness, .	25,319,331.62
Receipts from sinking fund commissioners, . .	5,631,608.98	Payments from trust funds and bequests, . .	82,520.59
Receipts from trust funds and bequests, . .	164,504.08	Payments on temporary accounts, . . .	1,656,750.54
Receipts on temporary accounts, . . . .	2,511,496.73	 <b>Total payments, . . . . .</b>	<b>\$100,781,233.19</b>
 <b>Total receipts, . . . . .</b>	<b>\$100,878,316.84</b>	 <i>Balance on hand, end of year, . . .</i>	<i>6,241,053.01</i>
<i>Balance on hand, beginning of year, .</i>	<i>6,143,969.36</i>	 <b>GRAND TOTAL, . . . . .</b>	<b>\$107,022,286.20</b>
 <b>GRAND TOTAL, . . . . .</b>	<b>\$107,022,286.20</b>		



## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS.

*Town of BROOKLINE, Population (1905), 23,436.*

RECEIPTS CLASSIFIED BY SOURCES.		PAYMENTS CLASSIFIED BY OBJECTS.	
Fiscal Year Ending,	Jan. 31, 1907	Fiscal Year Ending,	Jan. 31, 1907
<i>Taxes,</i> . . . . .	\$1,207,184.89	<i>Taxes,</i> . . . . .	\$323,171.06
Current year, . . . . .	795,999.70	Abatements, rebates, etc., . . . . .	27,741.84
Previous years, . . . . .	131,540.93	County, . . . . .	88,023.00
State, . . . . .	279,644.26	State, . . . . .	98,629.81
		Metropolitan water, . . . . .	—
		Metropolitan sewer, . . . . .	74,105.67
		Metropolitan park, . . . . .	34,670.74
<i>Licenses,</i> . . . . .	3,385.90	<i>Soldiers' benefit,</i> . . . . .	1,769.00
<i>Franchises,</i> . . . . .	4,837.89	<i>Celebrations,</i> . . . . .	1,551.63
<i>Departments, etc.,</i> . . . . .	33,664.35	<i>Departments, etc.,</i> . . . . .	795,473.30
General administration, . . . . .	4,849.26	General administration, . . . . .	67,014.77
Protection of life and property, . . . . .	979.04	Protection of life and property, . . . . .	167,439.89
Health and sanitation, . . . . .	14,551.94	Health and sanitation, . . . . .	53,703.30
Highways and bridges, . . . . .	765.62	Highways and bridges, . . . . .	190,007.56
Charities and corrections, . . . . .	462.16	Charities and corrections, . . . . .	7,485.13
Education, . . . . .	3,571.78	Education, . . . . .	207,705.82
Libraries and reading rooms, . . . . .	795.85	Libraries and reading rooms, . . . . .	22,676.43
Recreation, . . . . .	5,111.85	Recreation, . . . . .	26,397.63
Interest, . . . . .	7,576.85	Interest, . . . . .	53,042.77
Unclassified, . . . . .	—	Unclassified, . . . . .	—
		<i>Bonds and notes from tax levy,</i> . . . . .	156,761.00
		<i>Sinking funds from tax levy,</i> . . . . .	—
<b>Ordinary revenue,</b> . . . . .	<b>\$1,254,073.03</b>	<b>Payments from ordinary revenue,</b> . . . . .	<b>\$1,278,725.99</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	76,341.16	<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	47,606.86
Revenue, . . . . .	76,341.16	Expense, . . . . .	47,606.86
Miscellaneous, . . . . .	—	Sinking funds, . . . . .	—
		Bonds and notes, . . . . .	—
<b>Total from revenue,</b> . . . . .	<b>\$1,330,414.19</b>	<b>Total payments from revenue,</b> . . . . .	<b>\$1,326,332.85</b>
<b>Capital account,</b> . . . . .	<b>\$5,000.00</b>	<b>Capital account,</b> . . . . .	<b>\$93,498.95</b>
General public buildings, . . . . .	—	General public buildings, . . . . .	—
Protection of life and property, . . . . .	—	Protection of life and property, . . . . .	—
Health and sanitation, . . . . .	—	Health and sanitation, . . . . .	28,467.53
Highways and bridges, . . . . .	—	Highways and bridges, . . . . .	4,750.86
Charities and corrections, . . . . .	—	Charities and corrections, . . . . .	—
Education, . . . . .	—	Education, . . . . .	3,200.46
Libraries and reading rooms, . . . . .	—	Libraries and reading rooms, . . . . .	—
Recreation, . . . . .	—	Recreation, . . . . .	57,080.10
Municipal industries, . . . . .	5,000.00	Municipal industries, . . . . .	—
<b>Municipal indebtedness,</b> . . . . .	<b>225,000.00</b>	<b>Municipal indebtedness,</b> . . . . .	<b>225,000.00</b>
Loans, account municipal industries, . . . . .	—	From sinking funds, . . . . .	—
Other loans, . . . . .	—	Temporary tax loans, . . . . .	225,000.00
Temporary tax loans, . . . . .	225,000.00		
<b>Sinking funds from commissions,</b> . . . . .	<b>—</b>		
<b>Trust funds and bequests,</b> . . . . .	<b>—</b>	<b>Trust funds and bequests,</b> . . . . .	<b>—</b>
<b>Total receipts,</b> . . . . .	<b>\$1,560,414.19</b>	<b>Total payments,</b> . . . . .	<b>\$1,644,831.80</b>
<i>Balance on hand, beginning of year,</i> . . . . .	230,635.12	<i>Balance on hand, end of year,</i> . . . . .	146,217.51
<b>GRAND TOTAL,</b> . . . . .	<b>\$1,791,049.31</b>	<b>GRAND TOTAL,</b> . . . . .	<b>\$1,791,049.31</b>

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Hyde Park Population 14,510	Leominster Population 14,297	Westfield Population 13,611	Clinton Population 13,105
Fiscal Year Ending,	Jan. 31, 1907	Feb. 1, 1907	Jan. 20, 1907	Feb. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$250,763.17</i>	<i>\$244,450.92</i>	<i>\$187,381.95</i>	<i>\$173,161.08</i>
Current year, . . . . .	154,232.56	180,794.24	143,400.00	166,303.26
Previous years, . . . . .	83,992.85	47,402.67	24,946.05	265.64
State, . . . . .	12,537.76	16,254.01	19,035.90	6,592.18
<i>Licenses, . . . . .</i>	<i>1,262.03</i>	<i>2,027.86</i>	<i>20,957.47</i>	<i>1,166.71</i>
<i>Franchises, . . . . .</i>	<i>1,116.85</i>	<i>-</i>	<i>1,807.51</i>	<i>1,145.50</i>
<i>Departments, etc., . . . . .</i>	<i>9,841.85</i>	<i>14,703.05</i>	<i>15,480.15</i>	<i>71,651.27</i>
General administration, . . . . .	5.00	1,851.05	742.91	2,642.15
Protection of life and property, . . . . .	1,560.38	1,578.23	1,718.08	1,048.03
Health and sanitation, . . . . .	225.00	-	1,016.38	893.18
Highways and bridges, . . . . .	2,154.68	2,856.46	893.54	98.64
Charities and corrections, . . . . .	560.81	3,772.52	1,640.49	1,109.36
Education, . . . . .	-	1,453.49	7,484.11	732.80
Libraries and reading rooms, . . . . .	-	483.11	-	139.11
Recreation, . . . . .	-	-	-	-
Interest, . . . . .	5,335.98	1,397.46	1,984.64	-
Unclassified, . . . . .	-	1,310.73	-	64,988.00
<b>Ordinary revenue, . . . . .</b>	<b>\$262,983.90</b>	<b>\$261,181.83</b>	<b>\$225,627.08</b>	<b>\$247,124.56</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>3,679.50</i>	<i>61,939.99</i>	<i>89,233.07</i>	<i>37,008.24</i>
Revenue, . . . . .	3,679.50	61,939.99	<sup>1</sup> 89,233.07	37,008.24
Miscellaneous, . . . . .	-	-	-	-
<b>Total from revenue, . . . . .</b>	<b>\$266,663.40</b>	<b>\$323,121.82</b>	<b>\$314,860.15</b>	<b>\$284,132.80</b>
<b>Capital account, . . . . .</b>	<b>\$5,273.00</b>	<b>-</b>	<b>\$75.00</b>	<b>-</b>
General public buildings, . . . . .	-	-	-	-
Protection of life and property, . . . . .	80.00	-	-	-
Health and sanitation, . . . . .	-	-	-	-
Highways and bridges, . . . . .	-	-	-	-
Charities and corrections, . . . . .	-	-	-	-
Education, . . . . .	5,193.00	-	75.00	-
Libraries and reading rooms, . . . . .	-	-	-	-
Recreation, . . . . .	-	-	-	-
Municipal industries, . . . . .	-	-	-	-
<b>Municipal indebtedness, . . . . .</b>	<b>95,000.00</b>	<b>\$243,658.27</b>	<b>32,601.96</b>	<b>\$82,300.00</b>
Loans, account municipal industries, . . . . .	-	-	-	-
Other loans, . . . . .	-	143,658.27	32,601.96	1,800.00
Temporary tax loans, . . . . .	95,000.00	100,000.00	-	80,500.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>-</b>	<b>10,000.00</b>	<b>-</b>	<b>-</b>
<b>Trust funds and bequests, . . . . .</b>	<b>-</b>	<b>500.00</b>	<b>-</b>	<b>-</b>
<b>Total receipts, . . . . .</b>	<b>\$366,936.40</b>	<b>\$577,280.09</b>	<b>\$347,537.11</b>	<b>\$366,432.80</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>22,749.72</i>	<i>17,197.58</i>	<i>38,150.24</i>	<i><sup>2</sup> 10,838.42</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$389,686.12</b>	<b>\$594,477.67</b>	<b>\$385,687.35</b>	<b>\$377,271.22</b>

<sup>1</sup> Includes \$25,000 which is the surplus income received from Water Commissioners.<sup>2</sup> Includes water balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 1.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Hyde Park</b> Population 14,510	<b>Leominster</b> Population 14,297	<b>Westfield</b> Population 13,611	<b>Clinton</b> Population 13,105
<b>Fiscal Year Ending,</b>	<b>Jan. 31, 1907</b>	<b>Feb. 1, 1907</b>	<b>Jan. 20, 1907</b>	<b>Feb. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$59,024.27	\$22,570.45	\$31,300.35	\$20,282.53
Abatements, rebates, etc., . . . .	4,313.24	—	1,440.38	109.91
County, . . . . .	11,548.12	10,354.00	10,327.78	9,025.00
State, . . . . .	25,014.29	12,216.45	19,541.19	11,147.62
Metropolitan water, . . . . .	1,242.52	—	—	—
Metropolitan sewer, . . . . .	12,673.70	—	—	—
Metropolitan park, . . . . .	4,232.40	—	—	—
<i>Soldiers' benefit,</i> . . . . .	2,461.00	3,621.25	8,604.05	2,106.50
<i>Celebrations,</i> . . . . .	300.00	326.50	150.00	250.00
<i>Departments, etc.,</i> . . . . .	198,014.44	232,682.82	172,538.47	150,515.79
General administration, . . . . .	14,787.16	15,741.20	11,068.35	12,197.98
Protection of life and property, . .	33,620.79	36,445.18	20,614.85	27,623.06
Health and sanitation, . . . . .	9,897.29	19,322.46	4,998.60	3,151.93
Highways and bridges, . . . . .	47,703.39	47,074.46	34,559.53	32,031.79
Charities and corrections, . . . . .	9,759.82	12,683.21	17,303.20	9,331.01
Education, . . . . .	63,830.67	65,400.42	66,183.01	50,047.07
Libraries and reading rooms, . . . .	5,186.81	3,650.57	4,483.47	5,199.75
Recreation, . . . . .	82.29	589.46	774.74	1,437.22
Interest, . . . . .	11,878.07	30,004.28	<sup>1</sup> 12,285.25	8,963.83
Unclassified, . . . . .	1,268.15	1,771.58	267.47	532.15
<i>Bonds and notes from tax levy,</i> . . .	14,000.00	33,500.00	<sup>2</sup> 31,800.00	27,783.43
<i>Sinking funds from tax levy,</i> . . .	—	20,000.00	—	<sup>3</sup> 50,829.00
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$273,799.71</b>	<b>\$312,701.02</b>	<b>\$244,401.87</b>	<b>\$251,767.25</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	1,883.37	21,693.14	56,472.79	35,497.89
Expense, . . . . .	1,883.37	21,693.14	52,472.79	25,997.89
Sinking funds, . . . . .	—	—	—	6,500.00
Bonds and notes, . . . . .	—	—	4,000.00	3,000.00
<b>Total payments from revenue,</b>	<b>\$275,683.08</b>	<b>\$334,394.16</b>	<b>\$300,874.66</b>	<b>\$287,265.14</b>
<b>Capital account,</b> . . . . .	<b>\$33,262.67</b>	<b>\$76,668.78</b>	<b>\$40,080.83</b>	<b>\$2,498.74</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . .	20,592.61	1,000.00	—	—
Health and sanitation, . . . . .	7,324.50	—	14,177.39	2,498.74
Highways and bridges, . . . . .	4,027.49	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	73,274.38	25,903.44	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	1,318.07	2,394.40	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>66,000.00</b>	<b>155,000.00</b>	<b>—</b>	<b>75,000.00</b>
From sinking funds, . . . . .	—	10,000.00	—	—
Temporary tax loans, . . . . .	66,000.00	145,000.00	—	75,000.00
<b>Trust funds and bequests,</b> . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$374,945.75</b>	<b>\$566,062.94</b>	<b>\$340,955.49</b>	<b>\$364,763.88</b>
<i>Balance on hand, end of year,</i> . . .	14,740.37	28,414.73	44,731.86	<sup>4</sup> 12,507.34
<b>GRAND TOTAL,</b> . . . . .	<b>\$389,686.12</b>	<b>\$594,477.67</b>	<b>\$385,687.35</b>	<b>\$377,271.22</b>

<sup>1</sup> Includes interest on water bonds paid from tax levy.<sup>2</sup> Includes water bonds paid from tax levy.<sup>3</sup> Includes \$16,500 from general accounts.<sup>4</sup> Includes water balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Peabody Population 13,098	Attleborough Population 12,702	Revere Population 12,659	Adams Population 12,486
Fiscal Year Ending,	Jan. 15, 1907	Dec. 31, 1906	Jan. 31, 1907	Mar. 1, 1907
<i>Taxes, . . . . .</i>	\$233,545.45	\$209,475.88	\$322,953.97	\$117,678.71
Current year, . . . . .	176,664.91	190,179.42	187,737.79	99,258.69
Previous years, . . . . .	37,627.89	10,288.91	127,726.01	2,524.58
State, . . . . .	19,252.65	9,007.55	7,490.17	15,895.44
<i>Licenses, . . . . .</i>	351.00	3,047.48	6,831.70	19,114.78
<i>Franchises, . . . . .</i>	2,392.69	2,450.94	3,715.87	1,034.69
<i>Departments, etc., . . . . .</i>	21,475.05	17,768.79	15,379.63	5,923.34
General administration, . . . . .	1,159.16	—	630.77	532.75
Protection of life and property, . . . . .	2,285.33	1,010.91	1,902.52	1,349.94
Health and sanitation, . . . . .	17.63	150.00	290.39	175.00
Highways and bridges, . . . . .	4,860.72	3,999.43	1,154.23	1,419.85
Charities and corrections, . . . . .	5,264.42	1,664.33	1,124.21	1,628.51
Education, . . . . .	650.89	361.50	94.12	465.07
Libraries and reading rooms, . . . . .	—	9,274.81	75.00	352.22
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	7,127.25	1,249.77	10,102.39	—
Unclassified, . . . . .	109.65	58.04	6.00	—
<b>Ordinary revenue, . . . . .</b>	<b>\$257,764.19</b>	<b>\$232,743.09</b>	<b>\$348,881.17</b>	<b>\$143,751.52</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	66,733.72	42,668.71	61,021.93	1,131.45
Revenue, . . . . .	66,733.72	42,668.71	61,021.93	1,131.45
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$324,497.91</b>	<b>\$275,411.80</b>	<b>\$409,903.10</b>	<b>\$144,882.97</b>
<b>Capital account, . . . . .</b>	<b>\$1,075.00</b>	<b>\$355.00</b>	<b>\$190.00</b>	<b>\$1,000.00</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	1,075.00	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	1,000.00
Education, . . . . .	—	355.00	190.00	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>287,000.00</b>	<b>110,775.00</b>	<b>208,345.00</b>	<b>40,000.00</b>
Loans, account municipal industries, . . . . .	—	—	13,000.00	—
Other loans, . . . . .	147,000.00	54,300.00	20,345.00	—
Temporary tax loans, . . . . .	140,000.00	56,475.00	175,000.00	40,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>50.00</b>
<b>Total receipts, . . . . .</b>	<b>\$612,572.91</b>	<b>\$386,541.80</b>	<b>\$618,438.10</b>	<b>\$185,932.97</b>
<i>Balance on hand, beginning of year, . . . . .</i>	95,756.01	<sup>1</sup> 38,864.94	<sup>1</sup> 8,617.86	<sup>2</sup> 196.42
<b>GRAND TOTAL, . . . . .</b>	<b>\$708,328.92</b>	<b>\$425,406.74</b>	<b>\$627,055.96</b>	<b>\$186,129.39</b>

<sup>1</sup> Includes water balance.<sup>2</sup> Library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 2.*

PAYMENTS CLASSIFIED BY OBJECTS.	Peabody Population 13,098	Attleborough Population 12,702	Revere Population 12,659	Adams Population 12,486
Fiscal Year Ending,	Jan. 15, 1907	Dec. 31, 1906	Jan. 31, 1907	Mar. 1, 1907
<i>Taxes,</i> . . . . .	\$21,503.60	\$26,335.38	\$54,121.00	\$22,452.15
Abatements, rebates, etc., . . . .	180.00	3.57	—	77.40
County, . . . . .	9,129.12	14,228.95	—	8,977.53
State, . . . . .	12,193.48	12,102.86	12,557.79	13,397.22
Metropolitan water, . . . . .	—	—	17,049.07	—
Metropolitan sewer, . . . . .	—	—	9,696.13	—
Metropolitan park, . . . . .	—	—	14,818.01	—
<i>Soldiers' benefit,</i> . . . . .	9,822.45	6,301.10	3,505.46	2,475.99
<i>Celebrations,</i> . . . . .	250.00	648.00	200.00	425.00
<i>Departments, etc.,</i> . . . . .	168,467.44	158,502.72	220,332.25	98,645.23
General administration, . . . . .	13,947.63	9,157.31	22,642.49	7,146.60
Protection of life and property, . .	27,748.12	22,278.74	39,188.76	10,067.82
Health and sanitation, . . . . .	3,929.93	1,231.55	9,083.67	4,255.89
Highways and bridges, . . . . .	33,899.88	42,600.50	44,443.44	14,008.61
Charities and corrections, . . . . .	16,630.95	9,967.78	5,764.93	11,152.33
Education, . . . . .	51,947.61	64,047.41	71,995.97	44,398.50
Libraries and reading rooms, . . . .	—	3,601.07	2,879.93	3,811.13
Recreation, . . . . .	231.27	2,148.76	372.81	—
Interest, . . . . .	19,675.30	3,469.60	23,494.25	3,027.78
Unclassified, . . . . .	456.75	—	466.00	776.57
<i>Bonds and notes from tax levy,</i> . . .	26,000.00	6,500.00	38,975.00	15,423.83
<i>Sinking funds from tax levy,</i> . . . .	800.00	4,200.00	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$226,842.49</b>	<b>\$202,487.20</b>	<b>\$317,133.71</b>	<b>\$139,422.20</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	45,667.13	69,633.90	35,471.09	1,628.07
Expense, . . . . .	45,667.13	63,133.90	22,471.09	1,628.07
Sinking funds, . . . . .	—	6,500.00	—	—
Bonds and notes, . . . . .	—	—	13,000.00	—
<b>Total payments from revenue,</b> . . . .	<b>\$272,509.62</b>	<b>\$272,121.10</b>	<b>\$352,604.80</b>	<b>\$141,050.27</b>
<b>Capital account,</b> . . . . .	<b>\$210,228.87</b>	<b>\$65,790.57</b>	<b>\$36,183.44</b>	<b>\$3,127.77</b>
General public buildings, . . . . .	6,500.00	—	—	—
Protection of life and property, . . .	—	—	422.72	—
Health and sanitation, . . . . .	123,231.24	—	23,105.94	—
Highways and bridges, . . . . .	—	49,315.96	8,724.73	—
Charities and corrections, . . . . .	—	—	—	3,127.77
Education, . . . . .	—	4,696.11	—	—
Libraries and reading rooms, . . . . .	—	11,778.50	—	—
Recreation, . . . . .	—	—	300.00	—
Municipal industries, . . . . .	80,497.63	—	3,630.05	—
<b>Municipal indebtedness,</b> . . . . .	<b>140,000.00</b>	<b>51,475.00</b>	<b>190,000.00</b>	<b>40,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	140,000.00	51,475.00	190,000.00	40,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$622,738.49</b>	<b>\$389,386.67</b>	<b>\$578,788.24</b>	<b>\$184,178.04</b>
<i>Balance on hand, end of year,</i> . . . .	<i>\$5,590.43</i>	<i><sup>1</sup> 36,020.07</i>	<i><sup>1</sup> 48,267.72</i>	<i><sup>2</sup> 1,951.35</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$708,328.92</b>	<b>\$425,406.74</b>	<b>\$627,055.96</b>	<b>\$186,129.39</b>

<sup>1</sup> Includes water balance.<sup>2</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Milford Population 12,105	Gardner Population 12,012	Weymouth Population 11,585	Framingham Population 11,548
Fiscal Year Ending,	Feb. 1, 1907	Feb. 1, 1907	Dec. 31, 1906	Feb. 28, 1907
<i>Taxes, . . . . .</i>	<i>\$140,712.29</i>	<i>\$172,872.09</i>	<i>\$171,824.58</i>	<i>\$241,421.07</i>
Current year, . . . . .	129,161.74	143,980.32	118,049.60	156,490.56
Previous years, . . . . .	3,388.13	23,515.12	39,142.52	56,844.36
State, . . . . .	8,162.42	5,376.65	14,632.46	28,086.15
<i>Licenses, . . . . .</i>	<i>20,190.84</i>	<i>21,300.03</i>	<i>1,367.73</i>	<i>1,596.49</i>
<i>Franchises, . . . . .</i>	<i>969.87</i>	<i>—</i>	<i>1,625.07</i>	<i>3,270.15</i>
<i>Departments, etc., . . . . .</i>	<i>8,575.01</i>	<i>7,166.53</i>	<i>9,786.08</i>	<i>17,790.33</i>
General administration, . . . . .	1,334.00	1,116.90	23.05	198.15
Protection of life and property, . . . . .	1,754.66	684.52	670.76	995.51
Health and sanitation, . . . . .	121.72	2,193.20	—	2,834.20
Highways and bridges, . . . . .	1,538.22	1,490.06	578.00	—
Charities and corrections, . . . . .	3,504.08	628.50	4,904.41	2,841.69
Education, . . . . .	236.33	652.89	64.04	486.64
Libraries and reading rooms, . . . . .	—	—	1,098.46	2,026.86
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	—	391.46	2,444.36	8,365.78
Unclassified, . . . . .	86.00	9.00	3.00	41.50
<b>Ordinary revenue, . . . . .</b>	<b>\$170,448.01</b>	<b>\$201,338.65</b>	<b>\$184,603.46</b>	<b>\$264,078.04</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>764.17</i>	<i>43,541.47</i>	<i>44,990.71</i>	<i>570.32</i>
Revenue, . . . . .	764.17	43,541.47	44,990.71	570.32
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$171,212.18</b>	<b>\$244,880.12</b>	<b>\$229,594.17</b>	<b>\$264,648.36</b>
<b>Capital account, . . . . .</b>	<b>\$126.00</b>	<b>—</b>	<b>\$510.00</b>	<b>—</b>
General public buildings, . . . . .	—	—	110.00	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	126.00	—	400.00	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>148,635.55</b>	<b>\$120,114.50</b>	<b>170,105.21</b>	<b>\$376,696.54</b>
Loans, account municipal industries, . . . . .	—	—	3,000.00	—
Other loans, . . . . .	100,935.55	30,114.50	27,105.21	252,546.54
Temporary tax loans, . . . . .	47,700.00	90,000.00	140,000.00	124,150.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>400.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$320,373.73</b>	<b>\$364,994.62</b>	<b>\$400,209.38</b>	<b>\$641,344.90</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 3,372.13</i>	<i><sup>2</sup> 19,973.84</i>	<i><sup>3</sup> 8,727.08</i>	<i><sup>4</sup> 16,074.99</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$323,745.86</b>	<b>\$384,968.46</b>	<b>\$408,936.46</b>	<b>\$657,419.89</b>

<sup>1</sup> Includes cemetery balance.<sup>2</sup> Includes water and sewer balances.<sup>3</sup> Includes water and library balances.<sup>4</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 3.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Milford</b> Population 12,105	<b>Gardner</b> Population 12,012	<b>Weymouth</b> Population 11,585	<b>Frammingham</b> Population 11,548
<b>Fiscal Year Ending,</b>	<b>Feb. 1, 1907</b>	<b>Feb. 1, 1907</b>	<b>Dec. 31, 1906</b>	<b>Feb. 28, 1907</b>
<i>Taxes, . . . . .</i>	<i>\$25,214.13</i>	<i>\$22,705.20</i>	<i>\$19,385.74</i>	<i>\$27,146.10</i>
Abatements, rebates, etc., . . . . .	—	43.08	1,593.18	1,998.73
County, . . . . .	7,206.00	7,346.00	7,029.29	10,827.08
State, . . . . .	18,008.13	15,316.12	8,884.23	14,320.29
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	1,879.04	—
<i>Soldiers' benefit, . . . . .</i>	<i>8,508.69</i>	<i>3,146.27</i>	<i>14,251.53</i>	<i>7,593.04</i>
<i>Celebrations, . . . . .</i>	<i>165.00</i>	<i>225.00</i>	<i>585.00</i>	<i>450.00</i>
<i>Departments, etc., . . . . .</i>	<i>123,394.40</i>	<i>135,638.49</i>	<i>148,906.18</i>	<i>182,372.67</i>
General administration, . . . . .	10,912.41	15,756.96	11,107.33	10,664.49
Protection of life and property, . . . . .	20,318.48	18,236.37	14,873.06	29,009.42
Health and sanitation, . . . . .	2,265.64	5,569.61	807.36	10,359.17
Highways and bridges, . . . . .	27,664.81	27,505.89	32,287.42	36,485.92
Charities and corrections, . . . . .	15,349.07	9,359.62	19,231.54	10,918.19
Education, . . . . .	40,235.92	46,134.85	58,359.86	57,069.39
Libraries and reading rooms, . . . . .	1,325.24	1,083.53	4,778.21	4,478.05
Recreation, . . . . .	483.94	50.00	52.60	230.98
Interest, . . . . .	4,617.39	10,621.36	7,408.80	21,051.88
Unclassified, . . . . .	221.50	1,320.30	—	2,105.18
<i>Bonds and notes from tax levy, . . . . .</i>	<i>13,250.00</i>	<i>20,200.00</i>	<i>7,500.00</i>	<i>9,868.00</i>
<i>Sinking funds from tax levy, . . . . .</i>	<i>—</i>	<i>—</i>	<i>3,500.00</i>	<i>7,635.00</i>
<b>Payments from ordinary revenue, . . . . .</b>	<b>\$170,532.22</b>	<b>\$181,914.96</b>	<b>\$194,128.45</b>	<b>\$235,064.81</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>1,152.53</i>	<i>38,118.82</i>	<i>47,348.84</i>	<i>242.33</i>
Expense, . . . . .	1,152.53	27,618.82	37,348.84	242.33
Sinking funds, . . . . .	—	—	10,000.00	—
Bonds and notes, . . . . .	—	10,500.00	—	—
<b>Total payments from revenue, . . . . .</b>	<b>\$171,684.75</b>	<b>\$220,033.78</b>	<b>\$241,477.29</b>	<b>\$235,307.14</b>
<b>Capital account, . . . . .</b>	<b>\$61,918.15</b>	<b>\$43,799.92</b>	<b>\$5,816.64</b>	<b>\$266,646.90</b>
General public buildings, . . . . .	—	—	1,871.46	698.87
Protection of life and property, . . . . .	—	4,285.00	—	—
Health and sanitation, . . . . .	60,693.67	23,277.28	—	—
Highways and bridges, . . . . .	1,224.48	2,490.75	940.00	—
Charities and corrections, . . . . .	—	—	—	6,653.42
Education, . . . . .	—	—	3,005.18	11,045.67
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	13,746.89	—	248,248.94
<b>Municipal indebtedness, . . . . .</b>	<b>48,500.00</b>	<b>97,500.00</b>	<b>160,000.00</b>	<b>131,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	48,500.00	97,500.00	160,000.00	131,000.00
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments, . . . . .</b>	<b>\$282,102.90</b>	<b>\$361,333.70</b>	<b>\$407,293.93</b>	<b>\$632,954.04</b>
<i>Balance on hand, end of year, . . . . .</i>	<i><sup>1</sup> 41,642.96</i>	<i><sup>2</sup> 23,634.76</i>	<i><sup>3</sup> 1,642.53</i>	<i><sup>4</sup> 24,465.85</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$323,745.86</b>	<b>\$384,968.46</b>	<b>\$408,936.46</b>	<b>\$657,419.89</b>

<sup>1</sup> Includes cemetery balance.<sup>2</sup> Includes water and sewer balances.<sup>3</sup> Water and library balances.<sup>4</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Watertown Population 11,258	Plymouth Population 11,119	Southbridge Population 11,000	Wakefield Population 10,268
Fiscal Year Ending,	Jan. 31, 1907	Dec. 31, 1906	Feb. 1, 1907	Jan. 31, 1907
<i>Taxes, . . . . .</i>	<i>\$264,425.23</i>	<i>\$184,972.13</i>	<i>\$114,408.10</i>	<i>\$213,455.55</i>
Current year, . . . . .	204,924.44	143,843.63	103,296.76	132,273.63
Previous years, . . . . .	28,627.84	24,191.24	—	64,378.07
State, . . . . .	30,872.95	16,937.26	11,111.34	16,803.85
<i>Licenses, . . . . .</i>	<i>814.41</i>	<i>1,637.43</i>	<i>16,247.96</i>	<i>1,039.90</i>
<i>Franchises, . . . . .</i>	<i>2,909.68</i>	<i>1,054.69</i>	<i>722.08</i>	<i>2,940.44</i>
<i>Departments, etc., . . . . .</i>	<i>9,797.28</i>	<i>14,950.67</i>	<i>4,905.00</i>	<i>11,163.82</i>
General administration, . . . . .	545.65	50.29	\$50.00	510.30
Protection of life and property, . . . . .	889.94	3,573.52	1,052.43	2,627.40
Health and sanitation, . . . . .	2,229.57	2,677.40	—	148.06
Highways and bridges, . . . . .	1,959.44	2,178.98	303.22	3,829.86
Charities and corrections, . . . . .	1,791.56	3,236.03	1,631.65	2,542.26
Education, . . . . .	53.38	38.25	929.47	985.65
Libraries and reading rooms, . . . . .	149.97	—	138.23	337.49
Recreation, . . . . .	—	208.05	—	40.00
Interest, . . . . .	2,033.77	2,316.62	—	138.80
Unclassified, . . . . .	144.00	671.53	—	4.00
<b>Ordinary revenue, . . . . .</b>	<b>\$277,946.60</b>	<b>\$202,614.92</b>	<b>\$136,283.14</b>	<b>\$228,599.71</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>46,874.88</i>	<i>34,600.67</i>	<i>1,247.14</i>	<i>86,253.74</i>
Revenue, . . . . .	46,874.88	34,600.67	1,247.14	86,253.74
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$324,821.48</b>	<b>\$237,215.59</b>	<b>\$137,530.28</b>	<b>\$314,853.45</b>
<b>Capital account, . . . . .</b>	<b>\$156.40</b>	<b>\$200.00</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	156.40	200.00	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>253,635.43</b>	<b>137,000.00</b>	<b>\$37,000.00</b>	<b>\$211,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	78,635.43	30,000.00	2,000.00	7,000.00
Temporary tax loans, . . . . .	175,000.00	107,000.00	35,000.00	204,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>440.00</b>
<b>Total receipts, . . . . .</b>	<b>\$578,613.31</b>	<b>\$374,415.59</b>	<b>\$174,530.28</b>	<b>\$526,293.45</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>2,494.08</i>	<i>6,375.41</i>	<i><sup>1</sup> 12,676.39</i>	<i>7,600.48</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$581,107.39</b>	<b>\$380,791.00</b>	<b>\$187,206.67</b>	<b>\$533,893.93</b>

<sup>1</sup> Includes uncollected taxes.



GRADED ACCORDING TO POPULATION OF 1905. *Group 4.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Watertown</b> Population 11,258	<b>Plymouth</b> Population 11,119	<b>Southbridge</b> Population 11,000	<b>Wakefield</b> Population 10,268
<b>Fiscal Year Ending,</b>	<b>Jan. 31, 1907</b>	<b>Dec. 31, 1906</b>	<b>Feb. 1, 1907</b>	<b>Jan. 31, 1907</b>
<i>Taxes, . . . . .</i>	<i>\$64,059.87</i>	<i>\$30,061.19</i>	<i>\$17,991.65</i>	<i>\$29,806.27</i>
Abatements, rebates, etc., . . . . .	7,170.79	2,673.00	1,385.50	868.31
County, . . . . .	13,159.61	12,763.94	5,982.00	8,842.70
State, . . . . .	14,089.00	14,624.25	10,624.15	9,376.34
Metropolitan water, . . . . .	14,778.34	—	—	—
Metropolitan sewer, . . . . .	11,777.86	—	—	7,140.26
Metropolitan park, . . . . .	3,084.27	—	—	3,578.66
<i>Soldiers' benefit, . . . . .</i>	<i>1,845.25</i>	<i>7,624.42</i>	<i>2,391.58</i>	<i>8,163.00</i>
<i>Celebrations, . . . . .</i>	<i>300.00</i>	<i>150.00</i>	<i>200.00</i>	<i>800.00</i>
<i>Departments, etc., . . . . .</i>	<i>223,006.38</i>	<i>147,361.37</i>	<i>87,849.10</i>	<i>148,738.48</i>
General administration, . . . . .	14,711.17	13,347.29	9,036.48	10,865.89
Protection of life and property, . . . . .	29,265.25	19,894.00	14,741.21	19,458.00
Health and sanitation, . . . . .	16,811.00	4,109.38	3,268.11	2,945.13
Highways and bridges, . . . . .	67,697.09	38,199.56	16,924.97	20,069.32
Charities and corrections, . . . . .	12,163.09	10,325.32	9,199.24	10,163.61
Education, . . . . .	51,669.47	49,864.83	25,450.34	55,254.74
Libraries and reading rooms, . . . . .	6,137.46	1,500.00	2,797.85	1,940.14
Recreation, . . . . .	941.91	975.13	—	798.67
Interest, . . . . .	21,073.19	9,017.10	5,371.32	24,227.18
Unclassified, . . . . .	2,536.75	128.76	1,059.58	3,015.80
<i>Bonds and notes from tax levy, . . . . .</i>	<i>84,700.00</i>	<i>16,693.25</i>	<i>20,995.00</i>	<i>—</i>
<i>Sinking funds from tax levy, . . . . .</i>	<i>—</i>	<i>—</i>	<i>750.00</i>	<i>—</i>
<b>Payments from ordinary revenue, . . . . .</b>	<b>\$373,911.50</b>	<b>\$201,890.23</b>	<b>\$130,177.33</b>	<b>\$187,507.75</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>35,308.98</i>	<i>25,029.83</i>	<i>2,341.06</i>	<i>75,266.97</i>
Expense, . . . . .	21,308.98	15,363.17	2,341.06	71,266.97
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	14,000.00	9,666.66	—	4,000.00
<b>Total payments from revenue, . . . . .</b>	<b>\$409,220.48</b>	<b>\$226,920.06</b>	<b>\$132,518.39</b>	<b>\$262,774.72</b>
<b>Capital account, . . . . .</b>	<b>\$85,469.00</b>	<b>\$61,563.92</b>	<b>\$5,710.32</b>	<b>\$34,476.46</b>
General public buildings, . . . . .	—	—	—	2,077.40
Protection of life and property, . . . . .	11,588.41	32,634.84	—	1,848.00
Health and sanitation, . . . . .	12,073.12	—	2,022.15	164.38
Highways and bridges, . . . . .	21,776.64	6,123.29	3,688.17	11,782.61
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	31,668.40	5,784.09	—	800.00
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	8,362.43	17,021.70	—	17,804.07
<b>Municipal indebtedness, . . . . .</b>	<b>75,000.00</b>	<b>87,000.00</b>	<b>35,000.00</b>	<b>224,550.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	75,000.00	87,000.00	35,000.00	224,550.00
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>440.00</b>
<b>Total payments, . . . . .</b>	<b>\$569,689.48</b>	<b>\$375,483.98</b>	<b>\$173,228.71</b>	<b>\$522,241.18</b>
<i>Balance on hand, end of year, . . . . .</i>	<i>11,417.91</i>	<i>5,307.02</i>	<i><sup>1</sup> 13,977.96</i>	<i><sup>2</sup> 11,652.75</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$581,107.39</b>	<b>\$380,791.00</b>	<b>\$187,206.67</b>	<b>\$533,893.93</b>

<sup>1</sup> Includes uncollected taxes.<sup>2</sup> Less \$282.64 outstanding orders.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Webster Population 10,018	Arlington Population 9,668	Natick Population 9,609	Greenfield Population 9,156
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Jan. 31, 1907	Feb. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$111,921.36</i>	<i>\$241,525.89</i>	<i>\$153,937.36</i>	<i>\$135,746.19</i>
Current year, . . . . .	62,706.08	152,169.20	104,463.84	117,801.76
Previous years, . . . . .	7,018.41	55,324.78	36,060.95	2,588.75
State, . . . . .	42,196.87	34,031.91	13,412.57	15,355.68
<i>Licenses, . . . . .</i>	<i>16,476.09</i>	<i>1,273.90</i>	<i>14,974.69</i>	<i>16,594.45</i>
<i>Franchises, . . . . .</i>	<i>-</i>	<i>379.99</i>	<i>200.00</i>	
<i>Departments, etc., . . . . .</i>	<i>4,745.11</i>	<i>24,884.13</i>	<i>17,810.56</i>	<i>10,251.49</i>
General administration, . . . . .	353.85	1,404.35	302.93	1,188.10
Protection of life and property, . . . . .	687.04	1,475.60	1,125.53	1,059.35
Health and sanitation, . . . . .	4.00	3,399.11	7,853.83	568.93
Highways and bridges, . . . . .	1,176.11	10,491.48	784.25	3,987.79
Charities and corrections, . . . . .	1,989.60	1,339.80	5,389.57	2,050.17
Education, . . . . .	452.96	404.43	552.05	1,082.07
Libraries and reading rooms, . . . . .	77.55	2,772.99	-	162.51
Recreation, . . . . .	-	127.75	-	-
Interest, . . . . .	-	3,093.62	1,682.40	-
Unclassified, . . . . .	4.00	375.00	120.00	152.57
<b>Ordinary revenue, . . . . .</b>	<b>\$133,142.56</b>	<b>\$268,063.91</b>	<b>\$186,922.61</b>	<b>\$162,592.13</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>23,109.58</i>	<i>54,228.91</i>	<i>22,595.92</i>	<i>-</i>
Revenue, . . . . .	23,109.58	54,228.91	22,595.92	1 -
Miscellaneous, . . . . .	-	-	-	-
<b>Total from revenue, . . . . .</b>	<b>\$156,252.14</b>	<b>\$322,292.82</b>	<b>\$209,518.53</b>	<b>\$162,592.13</b>
<b>Capital account, . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
General public buildings, . . . . .	-	-	-	-
Protection of life and property, . . . . .	-	-	-	-
Health and sanitation, . . . . .	-	-	-	-
Highways and bridges, . . . . .	-	-	-	-
Charities and corrections, . . . . .	-	-	-	-
Education, . . . . .	-	-	-	-
Libraries and reading rooms, . . . . .	-	-	-	-
Recreation, . . . . .	-	-	-	-
Municipal industries, . . . . .	-	-	-	-
<b>Municipal indebtedness, . . . . .</b>	<b>\$69,000.00</b>	<b>\$105,500.00</b>	<b>\$97,200.00</b>	<b>\$35,000.00</b>
Loans, account municipal industries, . . . . .	-	-	-	-
Other loans, . . . . .	-	5,000.00	22,200.00	5,000.00
Temporary tax loans, . . . . .	69,000.00	100,500.00	75,000.00	30,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Trust funds and bequests, . . . . .</b>	<b>-</b>	<b>232.30</b>	<b>-</b>	<b>100.00</b>
<b>Total receipts, . . . . .</b>	<b>\$225,252.14</b>	<b>\$428,025.12</b>	<b>\$306,718.53</b>	<b>\$197,692.13</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>2 8,676.92</i>	<i>3,564.27</i>	<i>11,563.92</i>	<i>11,741.54</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$233,929.06</b>	<b>\$431,589.39</b>	<b>\$318,282.45</b>	<b>\$209,433.67</b>

<sup>1</sup> Water department is independently incorporated as Fire District No. 1.<sup>2</sup> Includes water, library, charity, school, and cemetery balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 5.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Webster</b> Population 10,018	<b>Arlington</b> Population 9,668	<b>Natick</b> Population 9,609	<b>Greenfield</b> Population 9,156
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>	<b>Jan. 31, 1907</b>	<b>Feb. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$19,699.03	\$32,206.36	\$19,616.83	\$38,217.41
Abatements, rebates, etc., . . . .	—	400.91	1,396.08	7,317.39
County, . . . . .	7,381.00	10,513.76	7,102.01	15,189.88
State, . . . . .	12,318.03	11,281.62	11,118.74	15,710.14
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	8,043.51	—	—
Metropolitan park, . . . . .	—	1,966.56	—	—
<i>Soldiers' benefit,</i> . . . . .	2,306.13	2,501.00	10,298.00	2,386.38
<i>Celebrations,</i> . . . . .	450.00	275.00	250.00	225.00
<i>Departments, etc.,</i> . . . . .	96,917.36	208,293.22	149,960.49	103,536.43
General administration, . . . . .	7,534.66	16,680.89	8,692.16	7,465.36
Protection of life and property, . .	10,178.42	31,323.21	15,348.93	<sup>1</sup> 5,955.90
Health and sanitation, . . . . .	3,361.75	9,750.95	9,649.80	4,131.49
Highways and bridges, . . . . .	33,715.96	60,067.34	28,150.86	29,960.71
Charities and corrections, . . . . .	10,163.62	8,066.43	17,761.58	5,054.34
Education, . . . . .	25,060.35	60,045.48	47,068.11	42,917.25
Libraries and reading rooms, . . . .	2,066.24	6,480.87	3,541.74	3,102.67
Recreation, . . . . .	—	394.04	294.28	455.84
Interest, . . . . .	4,174.47	15,372.60	17,821.50	4,177.79
Unclassified, . . . . .	661.89	111.41	1,631.53	315.08
<i>Bonds and notes from tax levy,</i> . . .	4,000.00	19,450.00	7,800.00	15,000.00
<i>Sinking funds from tax levy,</i> . . .	—	2,000.00	10,454.75	—
<b>Payments from ordinary revenue,</b> . . . .	<b>\$123,372.52</b>	<b>\$264,725.58</b>	<b>\$198,380.07</b>	<b>\$159,365.22</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	12,732.97	57,931.64	18,954.44	100.00
Expense, . . . . .	11,232.97	44,931.64	18,954.44	<sup>2</sup> 100.00
Sinking funds, . . . . .	1,500.00	13,000.00	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$136,105.49</b>	<b>\$322,657.22</b>	<b>\$217,334.51</b>	<b>\$159,465.22</b>
<b>Capital account,</b> . . . . .	<b>\$10,259.93</b>	<b>\$4,893.44</b>	<b>\$21,950.38</b>	<b>\$9,554.50</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . .	—	—	—	—
Health and sanitation, . . . . .	—	—	5,061.60	—
Highways and bridges, . . . . .	245.30	3,907.07	5,912.39	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	146.57	—	10,976.39	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	119.30	—	9,554.50
Municipal industries, . . . . .	9,868.06	867.07	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>71,000.00</b>	<b>89,500.00</b>	<b>70,000.00</b>	<b>30,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	71,000.00	89,500.00	70,000.00	30,000.00
<b>Trust funds and bequests,</b> . . . .	<b>—</b>	<b>1,923.11</b>	<b>—</b>	<b>100.00</b>
<b>Total payments,</b> . . . . .	<b>\$217,365.42</b>	<b>\$418,973.77</b>	<b>\$309,284.89</b>	<b>\$199,119.72</b>
<i>Balance on hand, end of year,</i> . . .	<sup>3</sup> 16,563.64	12,615.62	8,997.56	10,313.95
<b>GRAND TOTAL,</b> . . . . .	<b>\$233,929.06</b>	<b>\$431,589.39</b>	<b>\$318,282.45</b>	<b>\$209,433.67</b>

<sup>1</sup> Fire department maintained by an independent corporation.<sup>2</sup> Water department is independently incorporated as Fire District No. 1.<sup>3</sup> Includes water, library, charity, school, and cemetery balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Danvers Population 9,063	Amesbury Population 8,840	Methuen Population 8,676	Ware Population 8,594
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906	Feb. 28, 1907
<i>Taxes, . . . . .</i>	<i>\$124,136.38</i>	<i>\$116,145.21</i>	<i>\$116,035.13</i>	<i>\$95,204.80</i>
Current year, . . . . .	108,420.97	70,594.67	83,380.63	87,531.46
Previous years, . . . . .	80.13	38,022.74	24,201.37	87.66
State, . . . . .	15,635.28	7,527.80	8,453.13	7,585.68
<i>Licenses, . . . . .</i>	<i>815.90</i>	<i>710.92</i>	<i>1,045.60</i>	<i>13,502.90</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>2,896.43</i>	<i>252.73</i>
<i>Departments, etc., . . . . .</i>	<i>38,655.79</i>	<i>6,259.15</i>	<i>11,767.14</i>	<i>8,888.47</i>
General administration, . . . . .	50.70	2,096.94	588.92	2,710.72
Protection of life and property, . . . . .	275.56	1,485.20	327.90	503.00
Health and sanitation, . . . . .	132.14	120.00	—	—
Highways and bridges, . . . . .	4,059.17	582.40	3,550.03	182.49
Charities and corrections, . . . . .	1,179.14	566.26	2,520.18	3,849.62
Education, . . . . .	915.76	127.70	2,472.25	290.36
Libraries and reading rooms, . . . . .	—	96.82	—	1,108.82
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	8,932.16	1,183.83	1,979.59	241.46
Unclassified, . . . . .	23,111.16	—	328.27	—
<b>Ordinary revenue, . . . . .</b>	<b>\$163,608.07</b>	<b>\$123,115.28</b>	<b>\$131,744.30</b>	<b>\$117,846.90</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>50,662.89</i>	<i>9,444.78</i>	<i>22,574.55</i>	<i>12,867.93</i>
Revenue, . . . . .	50,662.89	9,444.78	22,574.55	12,867.93
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$214,270.96</b>	<b>\$132,560.06</b>	<b>\$154,318.85</b>	<b>\$130,714.83</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>\$623.76</b>	<b>—</b>	<b>\$178.34</b>
General public buildings, . . . . .	—	623.76	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	178.34
<b>Municipal indebtedness, . . . . .</b>	<b>\$130,981.65</b>	<b>79,100.00</b>	<b>\$60,800.00</b>	<b>26,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	58,981.65	4,100.00	800.00	1,000.00
Temporary tax loans, . . . . .	72,000.00	75,000.00	60,000.00	25,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>155,500.00</b>	<b>—</b>	<b>719.10</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$500,752.61</b>	<b>\$212,283.82</b>	<b>\$215,837.95</b>	<b>\$156,893.17</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>8,966.61</i>	<i>10,551.12</i>	<i>16,469.97</i>	<i><sup>1</sup> 12,450.69</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$509,719.22</b>	<b>\$222,834.94</b>	<b>\$232,307.92</b>	<b>\$169,343.86</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 6.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Danvers</b> Population 9,063	<b>Amesbury</b> Population 8,840	<b>Methuen</b> Population 8,676	<b>Ware</b> Population 8,594
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>	<b>Feb. 28, 1907</b>
<i>Taxes,</i> . . . . .	\$12,555.65	\$15,472.97	\$13,925.94	\$22,498.03
Abatements, rebates, etc., . . . .	—	1,873.06	1,682.09	4,305.09
County, . . . . .	5,953.27	5,925.35	5,572.38	6,393.76
State, . . . . .	6,602.38	7,674.56	6,671.47	11,799.18
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	8,733.85	3,651.61	2,633.54	1,086.90
<i>Celebrations,</i> . . . . .	250.00	300.00	200.00	150.00
<i>Departments, etc.,</i> . . . . .	97,957.19	94,748.63	101,805.02	77,805.33
General administration, . . . . .	7,710.06	8,714.50	5,860.24	6,943.47
Protection of life and property, . .	10,344.65	14,721.86	11,265.84	3,543.04
Health and sanitation, . . . . .	1,477.28	1,092.35	5,151.05	1,578.72
Highways and bridges, . . . . .	19,956.99	21,965.47	29,278.81	14,494.03
Charities and corrections, . . . . .	6,447.15	10,681.84	7,486.68	10,632.73
Education, . . . . .	38,871.65	30,555.99	35,258.27	33,250.10
Libraries and reading rooms, . . . .	1,000.00	2,461.05	—	3,055.08
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	12,149.41	2,504.78	7,004.13	2,950.03
Unclassified, . . . . .	—	2,050.79	500.00	1,358.13
<i>Bonds and notes from tax levy,</i> . . .	88,273.18	500.00	8,500.00	10,880.00
<i>Sinking funds from tax levy,</i> . . .	9,592.53	3,500.00	6,076.52	—
<b>Payments from ordinary revenue,</b> . . . .	<b>\$217,362.40</b>	<b>\$118,173.21</b>	<b>\$133,141.02</b>	<b>\$112,420.26</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	75,263.31	6,186.54	17,247.09	12,619.25
Expense, . . . . .	75,263.31	6,186.54	17,247.09	9,919.25
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	2,700.00
<b>Total payments from revenue,</b>	<b>\$292,625.71</b>	<b>\$124,359.75</b>	<b>\$150,388.11</b>	<b>\$125,039.51</b>
<b>Capital account,</b> . . . . .	—	<b>\$4,469.61</b>	<b>\$7,858.71</b>	<b>\$4,379.67</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . .	—	—	196.88	—
Health and sanitation, . . . . .	—	—	800.00	659.07
Highways and bridges, . . . . .	—	4,119.61	2,047.61	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	350.00	—	850.00
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	4,814.22	2,870.60
<b>Municipal indebtedness,</b> . . . . .	<b>\$210,500.00</b>	<b>80,000.00</b>	<b>60,000.00</b>	<b>25,000.00</b>
From sinking funds, . . . . .	155,500.00	—	—	—
Temporary tax loans, . . . . .	55,000.00	80,000.00	60,000.00	25,000.00
<b>Trust funds and bequests,</b> . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$503,125.71</b>	<b>\$208,829.36</b>	<b>\$218,246.82</b>	<b>\$154,419.18</b>
<i>Balance on hand, end of year,</i> . . .	6,593.51	14,005.58	14,061.10	<sup>1</sup> 14,924.68
<b>GRAND TOTAL,</b> . . . . .	<b>\$509,719.22</b>	<b>\$222,834.94</b>	<b>\$232,307.92</b>	<b>\$169,343.86</b>

<sup>1</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Winchester Population 8,242	West Springfield Population 8,101	North Attleborough Population 7,878	Dedham Population 7,774
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Feb. 28, 1907</b>	<b>Jan. 31, 1907</b>	<b>Jan. 31, 1907</b>
<i>Taxes, . . . . .</i>	<i>\$215,452.06</i>	<i>\$126,366.92</i>	<i>\$117,752.13</i>	<i>\$230,611.18</i>
Current year, . . . . .	187,634.16	88,977.59	107,168.26	210,082.23
Previous year, . . . . .	—	20,104.34	5,847.08	—
State, . . . . .	27,817.90	17,284.99	4,736.79	20,528.95
 <i>Licenses, . . . . .</i>	 <i>947.12</i>	 <i>10,254.97</i>	 <i>1,798.07</i>	 <i>1,106.66</i>
<i>Franchises, . . . . .</i>	<i>1,299.12</i>	<i>5,129.98</i>	<i>1,274.31</i>	<i>1,189.60</i>
<i>Departments, etc., . . . . .</i>	<i>17,162.07</i>	<i>10,609.16</i>	<i>14,729.91</i>	<i>11,634.00</i>
General administration, . . . . .	1,286.06	532.28	125.00	753.50
Protection of life and property, . . . . .	731.35	572.00	3,155.31	4,127.50
Health and sanitation, . . . . .	3,476.95	31.40	31.11	271.68
Highways and bridges, . . . . .	5,130.52	3,829.46	5,053.99	1,220.73
Charities and corrections, . . . . .	3,568.62	1,161.90	5,276.94	1,822.12
Education, . . . . .	346.29	2,730.12	77.12	1,496.44
Libraries and reading rooms, . . . . .	261.95	—	36.14	79.50
Recreation, . . . . .	—	—	—	93.75
Interest, . . . . .	2,360.33	1,689.75	974.30	1,768.78
Unclassified, . . . . .	—	62.25	—	—
 <b>Ordinary revenue, . . . .</b>	<b>\$234,860.37</b>	<b>\$152,361.03</b>	<b>\$135,554.42</b>	<b>\$244,541.44</b>
<i>Municipal industries, including water,     gas, electric light, and cemeteries, .</i>	<i>27,417.22</i>	<i>31,016.28</i>	<i>44,332.85</i>	<i>1,668.00</i>
Revenue, . . . . .	27,417.22	31,016.28	44,332.85	1,668.00
Miscellaneous, . . . . .	—	—	—	—
 <b>Total from revenue, . . .</b>	<b>\$262,277.59</b>	<b>\$183,377.31</b>	<b>\$179,887.27</b>	<b>\$246,209.44</b>
 <b>Capital account, . . . . .</b>	<b>\$3,086.05</b>	<b>\$1,249.99</b>	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	3,086.05	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	1,249.99	—	—
 <b>Municipal indebtedness, . .</b>	<b>60,000.00</b>	<b>81,000.00</b>	<b>\$77,500.00</b>	<b>\$75,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	42,500.00	5,000.00
Temporary tax loans, . . . . .	60,000.00	81,000.00	35,000.00	70,000.00
 <b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
 <b>Trust funds and bequests, . . . . .</b>	<b>366.09</b>	<b>—</b>	<b>16.16</b>	<b>1,748.03</b>
 <b>Total receipts, . . . . .</b>	<b>\$325,729.73</b>	<b>\$265,627.30</b>	<b>\$257,403.43</b>	<b>\$322,957.47</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>44,943.95</i>	<i>34,944.91</i>	<i>8,930.02</i>	<i><sup>1</sup> 59,822.27</i>
 <b>GRAND TOTAL, . . . . .</b>	<b>\$370,673.68</b>	<b>\$300,572.21</b>	<b>\$266,333.45</b>	<b>\$382,779.74</b>

<sup>1</sup> Includes library, school, and cemetery balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 7.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Winchester</b> Population 8,242	<b>West Springfield</b> Population 8,101	<b>North Attleborough</b> Population 7,878	<b>Dedham</b> Population 7,774
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Feb. 28, 1907</b>	<b>Jan. 31, 1907</b>	<b>Jan. 31, 1907</b>
<i>Taxes, . . . . .</i>	<i>\$37,154.80</i>	<i>\$15,469.74</i>	<i>\$12,103.91</i>	<i>\$43,991.95</i>
Abatements, rebates, etc., . . . . .	21.60	—	—	1,757.78
County, . . . . .	10,896.71	6,691.24	6,862.19	10,449.79
State, . . . . .	11,426.33	8,778.50	5,241.72	18,914.22
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	8,006.97	—	—	9,746.91
Metropolitan park, . . . . .	6,803.19	—	—	3,123.25
<i>Soldiers' benefit, . . . . .</i>	<i>1,231.00</i>	<i>1,427.25</i>	<i>1,061.00</i>	<i>4,099.88</i>
<i>Celebrations, . . . . .</i>	<i>497.55</i>	<i>99.95</i>	<i>200.00</i>	<i>250.00</i>
<i>Departments, etc., . . . . .</i>	<i>175,084.13</i>	<i>109,269.27</i>	<i>111,421.17</i>	<i>170,869.07</i>
General administration, . . . . .	12,262.88	7,116.70	7,079.12	21,667.86
Protection of life and property, . . . . .	16,660.89	12,913.08	20,467.42	22,942.24
Health and sanitation, . . . . .	3,954.19	10,036.48	1,011.32	5,865.03
Highways and bridges, . . . . .	53,051.23	25,512.01	33,541.83	37,683.49
Charities and corrections, . . . . .	7,501.24	5,699.88	10,136.85	7,715.28
Education, . . . . .	52,884.32	38,830.42	32,739.78	55,210.45
Libraries and reading rooms, . . . . .	2,705.15	890.81	2,740.64	4,479.12
Recreation, . . . . .	110.55	687.02	72.32	1,408.60
Interest, . . . . .	25,953.68	7,582.87	2,700.05	13,296.25
Unclassified, . . . . .	—	—	931.84	600.75
<i>Bonds and notes from tax levy, . . . . .</i>	<i>39,000.00</i>	<i>8,000.00</i>	<i>6,700.00</i>	<i>27,000.00</i>
<i>Sinking funds from tax levy, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Payments from ordinary revenue, . . . . .</b>	<b>\$252,967.48</b>	<b>\$134,266.21</b>	<b>\$131,486.08</b>	<b>\$246,210.90</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>10,726.73</i>	<i>22,221.73</i>	<i>41,433.25</i>	<i>4,250.41</i>
Expense, . . . . .	10,726.73	21,221.73	34,338.25	4,250.41
Sinking funds, . . . . .	—	—	5,500.00	—
Bonds and notes, . . . . .	—	1,000.00	1,595.00	—
<b>Total payments from revenue, . . . . .</b>	<b>\$263,694.21</b>	<b>\$156,487.94</b>	<b>\$172,919.33</b>	<b>\$250,461.31</b>
<b>Capital account, . . . . .</b>	<b>\$22,777.35</b>	<b>\$59,850.46</b>	<b>\$28,568.42</b>	<b>—</b>
General public buildings, . . . . .	2,444.93	—	—	—
Protection of life and property, . . . . .	—	942.10	—	—
Health and sanitation, . . . . .	8,242.21	—	—	—
Highways and bridges, . . . . .	—	14,713.18	928.42	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	1,771.66	1,300.00	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	400.00	—	—	—
Municipal industries, . . . . .	9,918.55	42,895.18	27,640.00	—
<b>Municipal indebtedness, . . . . .</b>	<b>45,000.00</b>	<b>81,000.00</b>	<b>45,000.00</b>	<b>\$70,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	45,000.00	81,000.00	45,000.00	70,000.00
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,689.04</b>
<b>Total payments, . . . . .</b>	<b>\$331,471.56</b>	<b>\$297,338.40</b>	<b>\$246,487.75</b>	<b>\$322,150.35</b>
<i>Balance on hand, end of year, . . . . .</i>	<i>39,202.12</i>	<i>3,233.81</i>	<i>19,845.70</i>	<i>1 60,629.39</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$370,673.68</b>	<b>\$300,572.21</b>	<b>\$266,333.45</b>	<b>\$382,779.74</b>

<sup>1</sup> Includes library, school, and cemetery balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Palmer Population 7,755	Northbridge Population 7,400	Marblehead Population 7,209	Athol Population 7,197
Fiscal Year Ending,	Feb. 15, 1907	Dec. 31, 1906	Feb. 28, 1907	Jan. 31, 1907
<i>Taxes.</i> . . . .	\$67,471.71	\$71,983.02	\$148,143.07	\$103,582.69
Current year, . . . .	63,036.71	50,211.13	118,798.85	90,158.89
Previous year, . . . .	138.69	618.53	3,022.39	5,348.18
State, . . . .	4,296.31	21,153.36	26,321.83	8,075.62
<i>Licenses.</i> . . . .	13,217.17	901.90	418.46	10,972.99
<i>Franchises.</i> . . . .	584.46	—	901.77	532.77
<i>Departments, etc.,</i> . . . .	3,120.08	1,296.76	2,947.32	4,583.48
General administration, . . . .	—	—	832.35	197.86
Protection of life and property, . . . .	180.50	312.43	735.87	44.70
Health and sanitation, . . . .	77.57	124.51	63.46	62.00
Highways and bridges, . . . .	868.21	—	470.20	281.85
Charities and corrections, . . . .	1,124.71	573.68	603.29	1,259.57
Education, . . . .	577.97	168.44	87.60	1,343.40
Libraries and reading rooms, . . . .	—	83.20	118.55	60.11
Recreation, . . . .	—	—	36.00	—
Interest, . . . .	291.12	34.50	—	707.51
Unclassified, . . . .	—	—	—	626.48
<b>Ordinary revenue,</b> . . . .	<b>\$84,393.42</b>	<b>\$74,181.68</b>	<b>\$152,410.62</b>	<b>\$118,771.93</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . .	732.82	—	40,739.26	46,517.48
Revenue, . . . .	732.82	—	40,739.26	46,517.48
Miscellaneous, . . . .	—	—	—	—
<b>Total from revenue,</b> . . . .	<b>\$85,126.24</b>	<b>\$74,181.68</b>	<b>\$193,149.88</b>	<b>\$165,289.41</b>
<b>Capital account,</b> . . . .	—	—	—	—
General public buildings, . . . .	—	—	—	—
Protection of life and property, . . . .	—	—	—	—
Health and sanitation, . . . .	—	—	—	—
Highways and bridges, . . . .	—	—	—	—
Charities and corrections, . . . .	—	—	—	—
Education, . . . .	—	—	—	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . .	—	—	—	—
Municipal industries, . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . .	<b>\$28,804.38</b>	<b>\$78,443.71</b>	<b>\$105,785.75</b>	<b>\$396,637.78</b>
Loans, account municipal industries, . . . .	—	58,711.66	—	356,637.78
Other loans, . . . .	—	—	45,785.75	—
Temporary tax loans, . . . .	28,804.38	19,732.05	60,000.00	40,000.00
<b>Sinking funds from commissioners,</b> . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . .	<b>63.55</b>	—	<b>2,208.40</b>	<b>877.53</b>
<b>Total receipts,</b> . . . .	<b>\$113,994.17</b>	<b>\$152,625.39</b>	<b>\$301,144.03</b>	<b>\$562,804.72</b>
<i>Balance on hand, beginning of year,</i> . . . .	5,281.26	<sup>1</sup> 15,207.04	<sup>2</sup> 27,942.66	6,838.09
<b>GRAND TOTAL,</b> . . . .	<b>\$119,275.43</b>	<b>\$167,832.43</b>	<b>\$329,086.69</b>	<b>\$569,642.81</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Includes library and cemetery balances and Abbott and Closson Funds.



GRADED ACCORDING TO POPULATION OF 1905. *Group S.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Palmer</b> Population 7,755	<b>Northbridge</b> Population 7,400	<b>Marblehead</b> Population 7,209	<b>Athol</b> Population 7,197
<b>Fiscal Year Ending,</b>	<b>Feb. 15, 1907</b>	<b>Dec. 31, 1906</b>	<b>Feb. 28, 1907</b>	<b>Jan. 31, 1907</b>
<i>Taxes,</i> . . . . .	\$11,646.20	\$11,778.12	\$17,222.07	\$15,362.25
Abatements, rebates, etc., . . . . .	—	—	—	13.75
County, . . . . .	3,854.74	5,387.00	7,976.65	4,967.00
State, . . . . .	7,791.46	6,391.12	9,245.42	10,381.50
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	1,715.00	1,394.30	22,045.27	4,625.70
<i>Celebrations,</i> . . . . .	—	150.00	310.00	525.00
<i>Departments, etc.,</i> . . . . .	62,437.89	54,768.14	99,199.28	82,331.63
General administration, . . . . .	3,925.47	2,495.96	13,834.30	9,177.58
Protection of life and property, . . . . .	2,580.65	574.28	14,737.16	8,271.00
Health and sanitation, . . . . .	501.47	1,462.67	3,671.00	2,513.46
Highways and bridges, . . . . .	15,553.91	10,817.22	18,124.23	20,083.64
Charities and corrections, . . . . .	8,253.63	3,990.34	6,394.64	4,675.19
Education, . . . . .	27,317.20	30,518.07	26,998.20	29,095.24
Libraries and reading rooms, . . . . .	1,051.50	770.23	1,469.34	1,881.82
Recreation, . . . . .	—	—	999.49	15.50
Interest, . . . . .	3,252.06	2,476.20	11,985.32	5,521.88
Unclassified, . . . . .	—	1,663.17	985.60	1,096.32
<i>Bonds and notes from tax levy,</i> . . . . .	3,500.00	5,000.00	12,500.00	7,350.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	2,201.26	3,300.00
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$79,399.09</b>	<b>\$73,090.56</b>	<b>\$153,477.88</b>	<b>\$113,494.58</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	654.10	—	33,248.42	1,969.67
Expense, . . . . .	654.10	—	33,248.42	1,969.67
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$80,053.19</b>	<b>\$73,090.56</b>	<b>\$186,726.30</b>	<b>\$115,464.25</b>
<b>Capital account,</b> . . . . .	<b>\$5,680.06</b>	<b>\$71,535.60</b>	<b>\$44,108.37</b>	<b>\$385,757.12</b>
General public buildings, . . . . .	—	—	702.00	—
Protection of life and property, . . . . .	—	—	2,200.00	—
Health and sanitation, . . . . .	—	71,035.60	166.00	—
Highways and bridges, . . . . .	—	—	4,698.00	450.00
Charities and corrections, . . . . .	5,680.06	—	1,000.00	—
Education, . . . . .	—	500.00	25,356.76	3,034.10
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	9,985.61	382,273.02
<b>Municipal indebtedness,</b> . . . . .	<b>32,670.84</b>	<b>19,732.05</b>	<b>61,000.00</b>	<b>45,150.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	32,670.84	19,732.05	61,000.00	45,150.00
<b>Trust funds and bequests,</b> . . . . .	<b>—</b>	<b>—</b>	<b>90.26</b>	<b>500.00</b>
<b>Total payments,</b> . . . . .	<b>\$118,404.09</b>	<b>\$164,358.21</b>	<b>\$291,924.93</b>	<b>\$546,871.37</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>1</sup> 871.34	<sup>2</sup> 3,474.22	<sup>3</sup> 37,161.76	22,771.44
<b>GRAND TOTAL,</b> . . . . .	<b>\$119,275.43</b>	<b>\$167,832.43</b>	<b>\$329,086.69</b>	<b>\$569,642.81</b>

<sup>1</sup> Includes cemetery balance.<sup>2</sup> Includes library balance.<sup>3</sup> Includes library and cemetery balances and Abbott and Closson Funds.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Spencer Population 7,121	Milton Population 7,054	Winthrop Population 7,034	Montague Population 7,015
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Jan. 1, 1907	Jan. 31, 1907
<i>Taxes, . . . . .</i>	<i>\$79,613.62</i>	<i>\$354,786.80</i>	<i>\$200,394.43</i>	<i>\$82,175.07</i>
Current year, . . . . .	52,088.64	229,000.00	107,806.80	74,934.66
Previous years, . . . . .	12,792.72	28,061.29	62,895.02	3,009.36
State, . . . . .	14,732.26	97,725.51	29,692.61	4,231.05
 <i>Licenses, . . . . .</i>	 <i>13,535.62</i>	 <i>1,265.36</i>	 <i>1,132.70</i>	 <i>12,835.95</i>
<i>Franchises, . . . . .</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>630.13</i>
<i>Departments, etc., . . . . .</i>	<i>11,242.07</i>	<i>17,302.94</i>	<i>7,977.28</i>	<i>11,202.94</i>
General administration, . . . . .	271.53	515.91	1.05	106.91
Protection of life and property, . . . . .	62.96	473.24	433.57	852.28
Health and sanitation, . . . . .	-	7,500.00	-	7.50
Highways and bridges, . . . . .	8,290.11	3,619.45	3,479.91	8,115.72
Charities and corrections, . . . . .	1,282.25	1,283.12	132.96	1,477.20
Education, . . . . .	297.11	319.18	34.90	635.00
Libraries and reading rooms, . . . . .	-	375.03	100.50	-
Recreation, . . . . .	-	183.05	-	-
Interest, . . . . .	1,038.11	2,843.76	3,794.39	8.33
Unclassified, . . . . .	-	190.20	-	-
 <b>Ordinary revenue, . . . .</b>	<b>\$104,391.31</b>	<b>\$373,355.10</b>	<b>\$209,504.41</b>	<b>\$106,844.09</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>16,688.10</i>	<i>58,545.57</i>	<i>674.97</i>	<i>-</i>
Revenue, . . . . .	16,688.10	58,545.57	674.97	-
Miscellaneous, . . . . .	-	-	-	-
 <b>Total from revenue, . . .</b>	<b>\$121,079.41</b>	<b>\$431,900.67</b>	<b>\$210,179.38</b>	<b>\$106,844.09</b>
 <b>Capital account, . . . . .</b>	<b>\$300.00</b>	<b>-</b>	<b>\$1,363.00</b>	<b>-</b>
General public buildings, . . . . .	-	-	-	-
Protection of life and property, . . . . .	-	-	-	-
Health and sanitation, . . . . .	300.00	-	-	-
Highways and bridges, . . . . .	-	-	-	-
Charities and corrections, . . . . .	-	-	-	-
Education, . . . . .	-	-	1,363.00	-
Libraries and reading rooms, . . . . .	-	-	-	-
Recreation, . . . . .	-	-	-	-
Municipal industries, . . . . .	-	-	-	-
 <b>Municipal indebtedness, . . . .</b>	<b>45,000.00</b>	<b>\$178,236.72</b>	<b>178,570.72</b>	<b>\$39,000.00</b>
Loans, account municipal industries, . . . . .	-	-	-	-
Other loans, . . . . .	-	28,236.72	33,570.72	-
Temporary tax loans, . . . . .	45,000.00	150,000.00	145,000.00	39,000.00
 <b>Sinking funds from commissioners, . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>Trust funds and bequests, . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>Total receipts, . . . . .</b>	<b>\$166,379.41</b>	<b>\$610,137.39</b>	<b>\$390,113.10</b>	<b>\$145,844.09</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 781.49</i>	<i><sup>2</sup> 28,379.34</i>	<i>6,081.49</i>	<i><sup>3</sup> 6,090.47</i>
 <b>GRAND TOTAL, . . . . .</b>	<b>\$167,160.90</b>	<b>\$638,516.73</b>	<b>\$396,194.59</b>	<b>\$151,934.56</b>

<sup>1</sup> Includes water balance.<sup>2</sup> Includes water, library, charity, sewer, and cemetery balances.<sup>3</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 9.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Spencer</b> Population 7,121	<b>Milton</b> Population 7,054	<b>Winthrop</b> Population 7,034	<b>Montague</b> Population 7,015
<b>Fiscal Year Ending,</b>	<b>Mar. 1, 1907</b>	<b>Dec. 31, 1906</b>	<b>Jan. 1, 1907</b>	<b>Jan. 31, 1907</b>
<i>Taxes,</i> . . . . .	\$12,562.16	\$79,421.98	\$32,174.77	\$17,663.89
Abatements, rebates, etc., . . . . .	3.33	2,818.27	15.93	—
County, . . . . .	4,373.00	21,997.91	—	8,446.38
State, . . . . .	8,185.83	26,367.88	9,054.50	9,217.51
Metropolitan water, . . . . .	—	—	13,439.71	—
Metropolitan sewer, . . . . .	—	18,965.22	6,519.24	—
Metropolitan park, . . . . .	—	9,272.65	3,145.39	—
<i>Soldiers' benefit,</i> . . . . .	5,159.11	2,539.44	1,690.96	2,750.00
<i>Celebrations,</i> . . . . .	165.00	200.00	250.00	900.00
<i>Departments, etc.,</i> . . . . .	75,237.06	235,597.87	144,060.37	74,576.91
General administration, . . . . .	10,160.79	15,947.42	10,451.89	5,034.04
Protection of life and property, . . . . .	5,562.80	55,485.95	25,032.47	2,960.16
Health and sanitation, . . . . .	1,835.76	4,430.84	5,029.99	1,688.63
Highways and bridges, . . . . .	20,794.36	61,526.88	40,546.68	15,203.23
Charities and corrections, . . . . .	5,254.83	7,100.27	2,630.67	9,011.12
Education, . . . . .	27,401.98	69,546.07	40,264.72	35,410.16
Libraries and reading rooms, . . . . .	—	11,026.98	2,710.28	2,686.74
Recreation, . . . . .	266.75	174.93	1,994.15	—
Interest, . . . . .	2,662.89	8,616.97	14,052.52	2,514.26
Unclassified, . . . . .	1,296.90	1,741.56	1,347.00	68.57
<i>Bonds and notes from tax levy,</i> . . . . .	5,400.00	29,500.00	52,451.00	6,000.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$98,523.33</b>	<b>\$347,259.24</b>	<b>\$230,627.10</b>	<b>\$101,890.80</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	17,106.40	56,802.81	318.53	14.96
Expense, . . . . .	11,906.40	56,802.81	318.53	14.96
Sinking funds, . . . . .	5,200.00	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$115,629.73</b>	<b>\$404,062.05</b>	<b>\$230,945.63</b>	<b>\$101,905.76</b>
<b>Capital account,</b> . . . . .	<b>\$5,557.04</b>	<b>\$36,150.35</b>	<b>\$31,916.59</b>	<b>\$10,765.66</b>
General public buildings, . . . . .	—	—	191.87	300.00
Protection of life and property, . . . . .	—	17,825.52	782.49	—
Health and sanitation, . . . . .	—	14,725.59	2,569.49	—
Highways and bridges, . . . . .	5,557.04	1,976.50	993.88	10,265.66
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	24,481.95	200.00
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	1,622.74	2,896.91	—
<b>Municipal indebtedness,</b> . . . . .	<b>45,000.00</b>	<b>150,000.00</b>	<b>130,000.00</b>	<b>39,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	45,000.00	150,000.00	130,000.00	39,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>60.00</b>	<b>1,452.83</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$166,246.77</b>	<b>\$591,665.23</b>	<b>\$392,862.22</b>	<b>\$151,671.42</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>1</sup> 914.13	<sup>2</sup> 46,851.50	<sup>3</sup> 3,332.37	<sup>3</sup> 263.14
<b>GRAND TOTAL,</b> . . . . .	<b>\$167,160.90</b>	<b>\$638,516.73</b>	<b>\$396,194.59</b>	<b>\$151,934.56</b>

<sup>1</sup> Includes water balance.<sup>2</sup> Includes water, library, charity, sewer, and cemetery balances.<sup>3</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Middlebor- ough Population 6,888	Braintree Population 6,879	Easthampton Population 6,808	Bridgewater Population 6,754
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Feb. 9, 1907	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$107,545.27	\$127,847.73	\$73,045.68	\$56,698.04
Current year, . . . . .	80,543.92	80,733.90	62,768.02	48,326.47
Previous years, . . . . .	13,385.15	35,108.34	4,245.74	3,097.03
State, . . . . .	13,616.20	12,005.49	6,031.92	5,274.54
<i>Licenses,</i> . . . . .	1,349.49	959.96	10,287.25	1,506.78
<i>Franchises,</i> . . . . .	—	1,723.67	983.25	—
<i>Departments, etc.,</i> . . . . .	21,113.87	9,441.82	5,476.28	3,587.70
General administration, . . . . .	2,886.34	431.74	667.87	524.55
Protection of life and property, . . . . .	958.00	315.49	388.55	588.02
Health and sanitation, . . . . .	300.28	22.80	926.35	—
Highways and bridges, . . . . .	6,761.93	4,870.76	244.66	420.02
Charities and corrections, . . . . .	1,299.66	1,240.97	1,211.90	770.10
Education, . . . . .	1,510.72	519.94	1,043.97	685.35
Libraries and reading rooms, . . . . .	40.51	508.12	992.98	341.76
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	1,251.11	1,490.00	—	257.90
Unclassified, . . . . .	6,105.32	42.00	—	—
<b>Ordinary revenue,</b> . . . . .	<b>\$130,008.63</b>	<b>\$139,973.18</b>	<b>\$89,792.46</b>	<b>\$61,792.52</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	15,310.00	48,451.59	10,004.68	—
Revenue, . . . . .	15,310.00	48,451.59	10,004.68	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue,</b> . . . . .	<b>\$145,318.63</b>	<b>\$188,424.77</b>	<b>\$99,797.14</b>	<b>\$61,792.52</b>
<b>Capital account,</b> . . . . .	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$70,000.00</b>	<b>\$80,000.00</b>	<b>\$25,938.26</b>	<b>\$27,500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	27,000.00	—	13,938.26	—
Temporary tax loans, . . . . .	43,000.00	80,000.00	12,000.00	27,500.00
<b>Sinking funds from commissioners,</b> . . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . . .	<b>7,881.97</b>	—	—	—
<b>Total receipts,</b> . . . . .	<b>\$223,200.60</b>	<b>\$268,424.77</b>	<b>\$125,735.40</b>	<b>\$89,292.52</b>
<i>Balance on hand, beginning of year,</i> . . . . .	236.60	<sup>1</sup> 2,933.18	<sup>2</sup> 7,421.54	1,348.47
<b>GRAND TOTAL,</b> . . . . .	<b>\$223,437.20</b>	<b>\$271,357.95</b>	<b>\$133,156.94</b>	<b>\$90,640.99</b>

<sup>1</sup> Includes water and library balances.<sup>2</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 10.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Middlebor- ough</b> Population 6,888	<b>Braintree</b> Population 6,879	<b>Easthampton</b> Population 6,808	<b>Bridgewater</b> Population 6,754
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>	<b>Feb. 9, 1907</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$11,221.85	\$13,586.19	\$12,743.86	\$6,904.75
Abatements, rebates, etc., . . . . .	1.35	1,359.33	98.07	—
County, . . . . .	6,100.73	5,020.92	5,030.00	3,807.55
State, . . . . .	5,119.77	5,628.32	7,615.79	3,097.20
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	1,577.62	—	—
<i>Soldiers' benefit,</i> . . . . .	10,768.48	4,066.19	852.00	1,297.00
<i>Celebrations,</i> . . . . .	150.00	175.00	76.00	265.00
<i>Departments, etc.,</i> . . . . .	98,294.94	83,004.99	56,563.64	51,687.55
General administration, . . . . .	15,086.91	8,610.01	3,741.54	4,699.73
Protection of life and property, . . . . .	1,732.28	10,545.51	4,056.24	6,439.93
Health and sanitation, . . . . .	5,882.29	876.18	2,524.78	329.61
Highways and bridges, . . . . .	23,228.71	14,627.48	10,058.41	10,216.34
Charities and corrections, . . . . .	9,299.66	7,141.74	5,466.22	3,510.65
Education, . . . . .	31,781.78	32,967.68	22,352.96	23,958.51
Libraries and reading rooms, . . . . .	2,144.46	1,737.62	2,293.80	1,918.65
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	6,996.44	5,781.60	5,759.50	614.13
Unclassified, . . . . .	2,142.41	717.17	310.19	—
<i>Bonds and notes from tax levy,</i> . . . . .	10,750.00	9,900.00	8,200.00	—
<i>Sinking funds from tax levy,</i> . . . . .	—	5,550.00	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$131,175.27</b>	<b>\$116,282.37</b>	<b>\$78,434.50</b>	<b>\$60,154.30</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	22,306.01	59,704.82	5,203.40	—
Expense, . . . . .	22,306.01	59,704.82	5,203.40	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$153,481.28</b>	<b>\$175,987.19</b>	<b>\$83,637.90</b>	<b>\$60,154.30</b>
<b>Capital account,</b> . . . . .	<b>\$21,862.65</b>	<b>\$9,770.24</b>	<b>\$20,835.57</b>	<b>\$175.00</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	484.50	603.00	—
Health and sanitation, . . . . .	—	—	13,801.76	—
Highways and bridges, . . . . .	—	6,285.74	6,430.81	175.00
Charities and corrections, . . . . .	6,095.00	—	—	—
Education, . . . . .	15,767.65	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	3,000.00	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>39,000.00</b>	<b>80,000.00</b>	<b>20,000.00</b>	<b>27,500.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	39,000.00	80,000.00	20,000.00	27,500.00
<b>Trust funds and bequests,</b> . . . . .	<b>7,881.97</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$222,225.90</b>	<b>\$265,757.43</b>	<b>\$124,473.47</b>	<b>\$87,829.30</b>
<i>Balance on hand, end of year,</i> . . . . .	1,211.30	<sup>1</sup> 5,600.52	<sup>2</sup> 8,688.47	2,811.69
<b>GRAND TOTAL,</b> . . . . .	<b>\$223,437.20</b>	<b>\$271,357.95</b>	<b>\$133,156.94</b>	<b>\$90,640.99</b>

<sup>1</sup> Includes water and library balances.<sup>2</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Norwood Population 6,731	Andover Population 6,632	Whitman Population 6,521	Stoneham Population 6,332
Fiscal Year Ending,	Jan. 31, 1907	Jan. 15, 1907	Jan. 7, 1907	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$112,110.68</i>	<i>\$129,236.44</i>	<i>\$102,938.82</i>	<i>\$124,638.47</i>
Current year, . . . . .	109,108.39	90,560.75	75,420.08	76,749.91
Previous years, . . . . .	10.00	12,369.79	19,382.16	37,920.89
State, . . . . .	2,992.29	26,305.90	8,136.58	9,967.67
<i>Licenses, . . . . .</i>	<i>667.00</i>	<i>837.52</i>	<i>923.63</i>	<i>557.65</i>
<i>Franchises, . . . . .</i>	<i>710.42</i>	<i>1,636.39</i>	<i>1,457.83</i>	<i>1,161.75</i>
<i>Departments, etc., . . . . .</i>	<i>3,589.26</i>	<i>5,474.93</i>	<i>5,496.53</i>	<i>16,679.99</i>
General administration, . . . . .	38.71	711.44	17.00	135.57
Protection of life and property, . . . . .	1,091.00	124.00	584.59	952.80
Health and sanitation, . . . . .	—	2.00	170.85	3,647.44
Highways and bridges, . . . . .	533.64	682.08	79.78	6,713.31
Charities and corrections, . . . . .	257.11	3,210.76	1,937.23	2,593.21
Education, . . . . .	108.50	106.79	989.46	135.76
Libraries and reading rooms, . . . . .	57.55	—	85.00	105.00
Recreation, . . . . .	—	—	24.61	—
Interest, . . . . .	1,352.75	637.86	1,608.01	1,770.90
Unclassified, . . . . .	150.00	—	—	626.00
<b>Ordinary revenue, . . . . .</b>	<b>\$117,077.36</b>	<b>\$137,185.28</b>	<b>\$110,816.81</b>	<b>\$143,037.86</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>24,991.72</i>	<i>13,949.47</i>	<i>15,578.48</i>	<i>26,340.35</i>
Revenue, . . . . .	24,991.72	13,949.47	15,578.48	26,340.35
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$142,069.08</b>	<b>\$151,134.75</b>	<b>\$126,395.29</b>	<b>\$169,378.21</b>
<b>Capital account, . . . . .</b>	<b>\$2,175.00</b>	<b>—</b>	<b>\$4,000.00</b>	<b>\$205.00</b>
General public buildings, . . . . .	100.00	—	4,000.00	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	2,075.00	—	—	205.00
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>71,525.00</b>	<b>\$223,500.00</b>	<b>218,800.00</b>	<b>89,000.00</b>
Loans, account municipal industries, . . . . .	7,525.00	—	—	2,000.00
Other loans, . . . . .	40,000.00	20,000.00	148,800.00	2,000.00
Temporary tax loans, . . . . .	24,000.00	203,500.00	70,000.00	85,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>150.00</b>	<b>—</b>	<b>112.16</b>	<b>3,450.00</b>
<b>Total receipts, . . . . .</b>	<b>\$215,919.08</b>	<b>\$374,634.75</b>	<b>\$349,307.45</b>	<b>\$262,033.21</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 20,393.15</i>	<i>3,764.81</i>	<i>17,708.58</i>	<i><sup>2</sup> 21,583.62</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$236,312.23</b>	<b>\$378,399.56</b>	<b>\$367,016.03</b>	<b>\$283,616.83</b>

<sup>1</sup> Includes water, library, and cemetery balances.<sup>2</sup> Includes water and sewer balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 11.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Norwood</b> Population 6,731	<b>Andover</b> Population 6,632	<b>Whitman</b> Population 6,521	<b>Stoneham</b> Population 6,332
<b>Fiscal Year Ending,</b>	<b>Jan. 31, 1907</b>	<b>Jan. 15, 1907</b>	<b>Jan. 7, 1907</b>	<b>Dec. 31, 1906</b>
<i>Taxes, . . . . .</i>	<i>\$14,440.62</i>	<i>\$15,346.64</i>	<i>\$11,248.96</i>	<i>\$31,851.67</i>
Abatements, rebates, etc., . . . .	3,584.44	—	1,198.34	4,082.07
County, . . . . .	5,083.68	7,150.40	5,365.17	5,535.39
State, . . . . .	5,772.50	8,196.24	4,685.45	8,346.16
Metropolitan water, . . . . .	—	—	—	8,088.06
Metropolitan sewer, . . . . .	—	—	—	4,404.90
Metropolitan park, . . . . .	—	—	—	1,395.09
<i>Soldiers' benefit, . . . . .</i>	<i>2,016.82</i>	<i>2,271.00</i>	<i>7,987.39</i>	<i>9,171.99</i>
<i>Celebrations, . . . . .</i>	<i>700.00</i>	<i>250.00</i>	<i>150.00</i>	<i>307.42</i>
<i>Departments, etc., . . . . .</i>	<i>95,727.01</i>	<i>100,196.19</i>	<i>91,137.01</i>	<i>94,784.44</i>
General administration, . . . . .	8,162.61	8,798.97	3,261.19	7,074.02
Protection of life and property, . .	6,722.77	9,023.72	11,677.22	11,398.03
Health and sanitation, . . . . .	2,453.20	512.00	801.15	7,938.41
Highways and bridges, . . . . .	25,622.92	22,792.75	15,902.86	21,153.59
Charities and corrections, . . . . .	5,444.88	10,585.37	8,497.77	7,509.92
Education, . . . . .	40,440.08	34,160.14	39,062.82	30,052.91
Libraries and reading rooms, . . . .	3,700.49	762.18	1,883.86	2,385.69
Recreation, . . . . .	—	949.03	3,090.05	—
Interest, . . . . .	2,381.94	11,989.74	3,458.03	7,081.45
Unclassified, . . . . .	798.12	622.29	3,502.06	190.42
<i>Bonds and notes from tax levy, . . .</i>	<i>6,350.00</i>	<i>5,700.00</i>	<i>41,500.00</i>	<i>15,000.00</i>
<i>Sinking funds from tax levy, . . . .</i>	<i>—</i>	<i>5,750.00</i>	<i>2,500.00</i>	<i>—</i>
<b>Payments from ordinary revenue, . . . . .</b>	<b>\$119,234.45</b>	<b>\$129,513.83</b>	<b>\$154,523.36</b>	<b>\$151,115.52</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, .</i>	<i>16,542.85</i>	<i>14,094.99</i>	<i>16,360.41</i>	<i>17,553.13</i>
Expense, . . . . .	11,342.85	8,094.99	14,352.86	17,553.13
Sinking funds, . . . . .	4,200.00	—	2,007.55	—
Bonds and notes, . . . . .	1,000.00	6,000.00	—	—
<b>Total payments from revenue, . . . .</b>	<b>\$135,777.30</b>	<b>\$143,608.82</b>	<b>\$170,883.77</b>	<b>\$168,668.65</b>
<b>Capital account, . . . . .</b>	<b>\$57,768.45</b>	<b>\$8,113.93</b>	<b>\$58,396.11</b>	<b>\$8,387.60</b>
General public buildings, . . . . .	121.35	—	46,703.68	—
Protection of life and property, . .	8,575.00	177.50	11,692.43	86.59
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	4,314.17	3,836.43	—	953.49
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	29,087.34	2,000.00	—	7,347.52
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	15,670.59	2,100.00	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>10,000.00</b>	<b>225,500.00</b>	<b>70,000.00</b>	<b>80,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	10,000.00	225,500.00	70,000.00	80,000.00
<b>Trust funds and bequests, . . . . .</b>	<b>150.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments, . . . . .</b>	<b>\$203,695.75</b>	<b>\$377,222.75</b>	<b>\$299,279.88</b>	<b>\$257,056.25</b>
<i>Balance on hand, end of year, . . . .</i>	<i><sup>1</sup> 32,616.48</i>	<i>1,176.81</i>	<i>67,736.15</i>	<i><sup>2</sup> 26,560.58</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$236,312.23</b>	<b>\$378,399.56</b>	<b>\$367,016.03</b>	<b>\$283,616.83</b>

<sup>1</sup> Includes water, library, and cemetery balances. <sup>2</sup> Includes water and sewer balances and bills unpaid.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Rockland Population 6,287	Saugus Population 6,253	Hudson Population 6,217	Wellesley Population 6,189
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$89,766.70</i>	<i>\$102,330.33</i>	<i>\$83,837.82</i>	<i>\$165,803.96</i>
Current year, . . . . .	49,305.34	55,771.87	57,380.89	123,301.43
Previous years, . . . . .	31,619.28	39,380.09	20,080.36	21,992.71
State, . . . . .	8,832.08	7,178.37	6,376.57	20,509.82
<i>Licenses, . . . . .</i>	<i>831.72</i>	<i>757.00</i>	<i>9,757.65</i>	<i>530.11</i>
<i>Franchises, . . . . .</i>	<i>1,414.40</i>	<i>2,808.39</i>	<i>887.27</i>	<i>-</i>
<i>Departments, etc., . . . . .</i>	<i>8,112.44</i>	<i>23,057.16</i>	<i>6,134.36</i>	<i>30,015.81</i>
General administration, . . . . .	-	181.60	1,086.60	1,000.15
Protection of life and property, . . . . .	714.30	353.00	1,421.00	1,438.79
Health and sanitation, . . . . .	-	11.03	153.72	35.53
Highways and bridges, . . . . .	3,034.61	12,385.65	38.46	3,935.47
Charities and corrections, . . . . .	1,974.11	8,101.48	1,321.99	3,238.82
Education, . . . . .	363.25	198.34	583.83	104.97
Libraries and reading rooms, . . . . .	-	39.36	86.28	1,095.37
Recreation, . . . . .	-	-	-	49.85
Interest, . . . . .	1,750.17	1,786.70	1,438.48	816.86
Unclassified, . . . . .	276.00	-	4.00	18,300.00
 <b>Ordinary revenue, . . . . .</b>	 <b>\$100,115.26</b>	 <b>\$128,952.88</b>	 <b>\$100,617.10</b>	 <b>\$196,349.88</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>14,275.24</i>	<i>8,047.27</i>	<i>32,312.40</i>	<i>41,966.77</i>
Revenue, . . . . .	14,275.24	8,047.27	32,312.40	41,966.77
Miscellaneous, . . . . .	-	-	-	-
 <b>Total from revenue, . . . . .</b>	 <b>\$114,390.50</b>	 <b>\$137,000.15</b>	 <b>\$132,929.50</b>	 <b>\$238,316.65</b>
 <b>Capital account, . . . . .</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>	 <b>\$66.00</b>
General public buildings, . . . . .	-	-	-	-
Protection of life and property, . . . . .	-	-	-	-
Health and sanitation, . . . . .	-	-	-	-
Highways and bridges, . . . . .	-	-	-	-
Charities and corrections, . . . . .	-	-	-	-
Education, . . . . .	-	-	-	66.00
Libraries and reading rooms, . . . . .	-	-	-	-
Recreation, . . . . .	-	-	-	-
Municipal industries, . . . . .	-	-	-	-
 <b>Municipal indebtedness, . . . . .</b>	 <b>\$35,000.00</b>	 <b>\$93,000.00</b>	 <b>\$56,500.00</b>	 <b>242,321.86</b>
Loans, account municipal industries, . . . . .	-	-	38,500.00	16,000.00
Other loans, . . . . .	-	3,000.00	18,000.00	106,321.86
Temporary tax loans, . . . . .	35,000.00	90,000.00	-	120,000.00
 <b>Sinking funds from commissioners, . . . . .</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>
 <b>Trust funds and bequests, . . . . .</b>	 <b>-</b>	 <b>-</b>	 <b>836.20</b>	 <b>-</b>
 <b>Total receipts, . . . . .</b>	 <b>\$149,390.50</b>	 <b>\$230,000.15</b>	 <b>\$190,265.70</b>	 <b>\$480,704.51</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>22,616.30</i>	<i>57,897.93</i>	<i>25,202.23</i>	<i><sup>1</sup> 10,566.85</i>
 <b>GRAND TOTAL, . . . . .</b>	 <b>\$172,006.80</b>	 <b>\$287,898.08</b>	 <b>\$215,467.93</b>	 <b>\$491,271.36</b>

<sup>1</sup> Includes water balance.



GRADED ACCORDING TO POPULATION OF 1905. *Group 12.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Rockland</b> Population 6,287	<b>Saugus</b> Population 6,253	<b>Hudson</b> Population 6,217	<b>Wellesley</b> Population 6,189
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$9,592.82	\$10,782.44	\$11,161.76	\$29,566.31
Abatements, rebates, etc., . . . . .	587.45	58.21	340.96	2,084.27
County, . . . . .	4,716.17	4,553.58	3,899.14	10,449.79
State, . . . . .	4,289.20	4,633.05	6,921.66	11,910.32
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	1,537.60	—	5,121.93
<i>Soldiers' benefit,</i> . . . . .	7,542.49	3,371.52	4,375.81	328.00
<i>Celebrations,</i> . . . . .	150.00	250.00	100.00	150.00
<i>Departments, etc.,</i> . . . . .	77,039.50	111,669.27	79,540.27	136,843.63
General administration, . . . . .	5,288.80	8,322.25	7,798.00	20,866.92
Protection of life and property, . . . . .	6,833.31	10,289.14	9,440.09	14,955.45
Health and sanitation, . . . . .	765.25	1,799.54	5,741.33	1,355.26
Highways and bridges, . . . . .	19,298.35	33,536.22	15,952.05	22,659.66
Charities and corrections, . . . . .	10,427.42	11,663.08	5,453.86	6,989.79
Education, . . . . .	27,631.97	32,045.68	24,966.25	39,180.51
Libraries and reading rooms, . . . . .	2,217.24	1,460.16	2,533.58	3,408.97
Recreation, . . . . .	—	—	—	3,300.15
Interest, . . . . .	4,530.10	10,586.27	7,481.23	5,244.04
Unclassified, . . . . .	47.06	1,966.93	173.88	18,882.88
<i>Bonds and notes from tax levy,</i> . . . . .	6,500.00	—	10,700.00	18,000.00
<i>Sinking funds from tax levy,</i> . . . . .	—	2,066.50	—	6,000.00
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$100,824.81</b>	<b>\$128,139.73</b>	<b>\$105,877.84</b>	<b>\$190,887.94</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	14,820.58	2,305.03	66,653.49	34,073.39
Expense, . . . . .	9,820.58	2,305.03	42,353.49	34,073.39
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	5,000.00	—	24,300.00	—
<b>Total payments from revenue,</b>	<b>\$115,645.39</b>	<b>\$130,444.76</b>	<b>\$172,531.33</b>	<b>\$224,961.33</b>
<b>Capital account,</b> . . . . .	<b>\$6,362.30</b>	<b>\$55,693.75</b>	<b>\$4,971.91</b>	<b>\$102,134.57</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	365.00	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	5,386.95	—	4,971.91	2,292.07
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	50,704.84	—	59,746.08
Libraries and reading rooms, . . . . .	140.35	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	470.00	4,988.91	—	40,096.42
<b>Municipal indebtedness,</b> . . . . .	<b>42,000.00</b>	<b>88,350.00</b>	<b>—</b>	<b>125,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	42,000.00	88,350.00	—	125,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>—</b>	<b>—</b>	<b>80.50</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$164,007.69</b>	<b>\$274,488.51</b>	<b>\$177,583.74</b>	<b>\$452,095.90</b>
<i>Balance on hand, end of year,</i> . . . . .	7,999.11	13,409.57	37,884.19	<sup>1</sup> 39,175.46
<b>GRAND TOTAL,</b> . . . . .	<b>\$172,006.80</b>	<b>\$287,898.08</b>	<b>\$215,467.93</b>	<b>\$491,271.36</b>

<sup>1</sup> Includes water balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Great Barrington Population 6,152	Stoughton Population 5,959	Winchendon Population 5,933	Maynard Population 5,811
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Dec. 31, 1906	Feb. 1, 1907
<i>Taxes, . . . . .</i>	\$79,015.24	\$80,279.70	\$72,146.48	\$66,554.10
Current year, . . . . .	75,354.24	45,146.71	60,123.25	64,670.04
Previous years, . . . . .	222.75	27,710.20	8,886.84	1,064.79
State, . . . . .	3,438.25	7,422.79	3,136.39	819.27
<i>Licenses, . . . . .</i>	13,509.84	1,085.92	628.11	376.41
<i>Franchises, . . . . .</i>	970.71	449.41	—	137.44
<i>Departments, etc., . . . . .</i>	4,576.85	6,873.14	4,415.98	4,775.00
General administration, . . . . .	617.75	861.00	505.30	34.83
Protection of life and property, . . . . .	712.93	1,349.95	726.98	522.80
Health and sanitation, . . . . .	60.00	1.00	15.00	—
Highways and bridges, . . . . .	34.75	13.00	1,666.84	2,156.40
Charities and corrections, . . . . .	556.56	1,734.30	952.92	1,273.49
Education, . . . . .	2,383.25	150.68	31.60	444.63
Libraries and reading rooms, . . . . .	169.94	1,048.98	29.13	62.45
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	11.67	1,714.23	488.21	280.40
Unclassified, . . . . .	—	—	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$98,072.64</b>	<b>\$88,688.17</b>	<b>\$77,190.57</b>	<b>\$71,842.95</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	185.76	—	14,234.86	15,284.38
Revenue, . . . . .	185.76	—	14,234.86	15,284.38
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$98,258.40</b>	<b>\$88,688.17</b>	<b>\$91,425.43</b>	<b>\$87,127.33</b>
<b>Capital account, . . . . .</b>	—	<b>\$434.06</b>	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	434.06	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$24,189.62</b>	<b>64,500.00</b>	<b>\$28,000.00</b>	<b>\$20,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	7,300.00	4,500.00	7,000.00	—
Temporary tax loans, . . . . .	16,889.62	60,000.00	21,000.00	20,000.00
<b>Sinking funds from commissioners, . . . . .</b>	—	—	—	—
<b>Trust funds and bequests, . . . . .</b>	<b>100.00</b>	—	<b>450.00</b>	—
<b>Total receipts, . . . . .</b>	<b>\$122,548.02</b>	<b>\$153,622.23</b>	<b>\$119,875.43</b>	<b>\$107,127.33</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<sup>1</sup> 2,889.18	<sup>2</sup> 12,243.98	<sup>3</sup> 14,701.74	<sup>3</sup> 10,422.86
<b>GRAND TOTAL, . . . . .</b>	<b>\$125,437.15</b>	<b>\$165,866.21</b>	<b>\$134,577.17</b>	<b>\$117,550.19</b>

<sup>1</sup> Includes charity, school, and cemetery balances.<sup>2</sup> Includes library balance.<sup>3</sup> Includes water balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 13.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Great Barrington</b> Population 6,152	<b>Stoughton</b> Population 5,959	<b>Winchendon</b> Population 5,933	<b>Maynard</b> Population 5,811
<b>Fiscal Year Ending,</b>	<b>Mar. 1, 1907</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>	<b>Feb. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$11,057.71	\$7,131.15	\$8,971.93	\$7,261.63
Abatements, rebates, etc., . . . .	—	—	7.50	—
County, . . . . .	7,831.46	3,326.36	3,358.00	3,620.63
State, . . . . .	3,226.25	3,804.79	5,606.43	3,641.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	2,428.00	4,064.45	1,694.00	1,350.00
<i>Celebrations,</i> . . . . .	556.00	200.00	141.01	175.00
<i>Departments, etc.,</i> . . . . .	59,740.30	71,293.39	61,730.59	50,992.49
General administration, . . . . .	5,350.69	6,869.12	4,656.60	3,149.56
Protection of life and property, . .	2,824.48	5,748.52	9,877.11	6,983.84
Health and sanitation, . . . . .	799.73	408.85	1,464.80	331.41
Highways and bridges, . . . . .	8,245.78	14,026.20	17,213.67	13,243.73
Charities and corrections, . . . . .	6,026.11	6,388.81	4,919.20	4,563.34
Education, . . . . .	28,659.55	20,316.01	19,993.12	19,887.25
Libraries and reading rooms, . . . .	1,572.38	2,473.98	1,333.81	694.36
Recreation, . . . . .	27.25	97.75	—	24.17
Interest, . . . . .	3,406.04	14,964.15	1,397.14	1,475.43
Unclassified, . . . . .	2,828.29	—	875.14	639.40
<i>Bonds and notes from tax levy,</i> . .	6,000.00	7,000.00	2,000.00	4,300.00
<i>Sinking funds from tax levy,</i> . . .	6,400.00	2,000.00	—	3,000.00
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$86,182.01</b>	<b>\$91,688.99</b>	<b>\$74,537.53</b>	<b>\$67,079.12</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	1,073.17	—	12,406.84	9,181.64
Expense, . . . . .	1,073.17	—	9,406.84	9,181.64
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	3,000.00	—
<b>Total payments from revenue,</b>	<b>\$87,255.18</b>	<b>\$91,688.99</b>	<b>\$86,944.37</b>	<b>\$76,260.76</b>
<b>Capital account,</b> . . . . .	<b>\$20,196.50</b>	<b>\$1,553.92</b>	<b>\$14,962.96</b>	<b>\$16,876.85</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . .	—	1,553.92	1,200.00	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	1,265.82	248.00
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	20,196.50	—	2,013.57	7,226.63
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	10,483.57	9,402.22
<b>Municipal indebtedness,</b> . . . . .	<b>16,889.62</b>	<b>60,000.00</b>	<b>19,000.00</b>	<b>20,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	16,889.62	60,000.00	19,000.00	20,000.00
<b>Trust funds and bequests,</b> . . . .	<b>100.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$124,441.30</b>	<b>\$153,242.91</b>	<b>\$120,907.33</b>	<b>\$113,137.61</b>
<i>Balance on hand, end of year,</i> . . .	<sup>1</sup> 995.85	<sup>2</sup> 12,623.30	<sup>2</sup> 13,669.84	<sup>3</sup> 4,412.58
<b>GRAND TOTAL,</b> . . . . .	<b>\$125,437.15</b>	<b>\$165,866.21</b>	<b>\$134,577.17</b>	<b>\$117,550.19</b>

<sup>1</sup> Includes library, charity, school, and cemetery balances.<sup>2</sup> Includes library balance.<sup>3</sup> Includes water balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Blackstone Population 5,786	Reading Population 5,682	Orange Population 5,578	Concord Population 5,421
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Feb. 1, 1907	Feb. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$50,369.62</i>	<i>\$111,041.06</i>	<i>\$88,297.28</i>	<i>\$106,720.22</i>
Current year, . . . . .	39,195.00	69,272.16	73,405.07	84,993.55
Previous years, . . . . .	7,149.58	31,936.96	5,370.83	5,685.08
State, . . . . .	4,025.04	9,831.94	9,521.38	16,041.59
<i>Licenses, . . . . .</i>	<i>6,172.37</i>	<i>723.94</i>	<i>309.67</i>	<i>658.92</i>
<i>Franchises, . . . . .</i>	<i>606.81</i>	<i>2,332.08</i>	<i>-</i>	<i>381.78</i>
<i>Departments, etc., . . . . .</i>	<i>4,419.85</i>	<i>8,620.81</i>	<i>3,647.46</i>	<i>16,943.37</i>
General administration, . . . . .	-	161.68	410.50	458.51
Protection of life and property, . . . . .	247.13	230.49	583.08	651.29
Health and sanitation, . . . . .	85.65	53.89	-	485.71
Highways and bridges, . . . . .	1,707.00	2,374.02	457.76	6,727.52
Charities and corrections, . . . . .	1,219.62	1,808.44	842.98	1,681.62
Education, . . . . .	1,111.41	1,527.80	682.16	6,383.63
Libraries and reading rooms, . . . . .	1.15	77.29	174.93	113.40
Recreation, . . . . .	-	-	25.00	-
Interest, . . . . .	47.89	2,387.20	471.05	413.69
Unclassified, . . . . .	-	-	-	28.00
<b>Ordinary revenue, . . . . .</b>	<b>\$61,568.65</b>	<b>\$122,717.89</b>	<b>\$92,254.41</b>	<b>\$124,704.29</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>-</i>	<i>33,804.85</i>	<i>14,528.10</i>	<i>42,148.25</i>
Revenue, . . . . .	-	33,804.85	14,528.10	42,148.25
Miscellaneous, . . . . .	-	-	-	-
<b>Total from revenue, . . . . .</b>	<b>\$61,568.65</b>	<b>\$156,522.74</b>	<b>\$106,782.51</b>	<b>\$166,852.54</b>
<b>Capital account, . . . . .</b>	<b>-</b>	<b>-</b>	<b>\$301.00</b>	<b>-</b>
General public buildings, . . . . .	-	-	-	-
Protection of life and property, . . . . .	-	-	-	-
Health and sanitation, . . . . .	-	-	-	-
Highways and bridges, . . . . .	-	-	-	-
Charities and corrections, . . . . .	-	-	-	-
Education, . . . . .	-	-	301.00	-
Libraries and reading rooms, . . . . .	-	-	-	-
Recreation, . . . . .	-	-	-	-
Municipal industries, . . . . .	-	-	-	-
<b>Municipal indebtedness, . . . . .</b>	<b>\$47,000.00</b>	<b>\$119,000.00</b>	<b>24,000.00</b>	<b>\$83,000.00</b>
Loans, account municipal industries, . . . . .	-	-	-	5,000.00
Other loans, . . . . .	17,000.00	56,000.00	-	3,000.00
Temporary tax loans, . . . . .	30,000.00	63,000.00	24,000.00	75,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Trust funds and bequests, . . . . .</b>	<b>-</b>	<b>980.00</b>	<b>625.00</b>	<b>500.00</b>
<b>Total receipts, . . . . .</b>	<b>\$108,568.65</b>	<b>\$276,502.74</b>	<b>\$131,708.51</b>	<b>\$250,352.54</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 488.16</i>	<i><sup>2</sup> 22,880.43</i>	<i><sup>3</sup> 4,640.27</i>	<i>5,874.60</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$109,056.81</b>	<b>\$299,383.17</b>	<b>\$136,348.78</b>	<b>\$256,227.14</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Includes water, electric light, and library balances.<sup>3</sup> Includes library and school balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 14.*

PAYMENTS CLASSIFIED BY OBJECTS.	Blackstone Population 5,786	Reading Population 5,682	Orange Population 5,578	Concord Population 5,421
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Feb. 1, 1907	Feb. 1, 1907
<i>Taxes,</i> . . . . .	\$9,743.16	\$13,463.55	\$14,227.31	\$13,616.27
Abatements, rebates, etc., . . . .	614.34	1,899.29	302.57	24.38
County, . . . . .	2,938.00	5,082.81	7,901.45	6,162.04
State, . . . . .	6,190.82	6,481.45	6,023.29	7,429.85
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	2,648.85	3,431.74	4,658.75	634.94
<i>Celebrations,</i> . . . . .	100.00	275.00	175.00	204.16
<i>Departments, etc.,</i> . . . . .	42,805.36	82,344.01	66,044.04	97,684.17
General administration, . . . . .	4,117.06	5,932.80	5,015.47	5,904.65
Protection of life and property, . .	1,646.27	12,697.94	10,232.16	7,171.43
Health and sanitation, . . . . .	152.16	1,402.47	1,044.93	3,384.46
Highways and bridges, . . . . .	8,690.50	14,393.07	12,994.94	26,110.23
Charities and corrections, . . . . .	4,430.07	5,548.95	2,234.29	4,770.79
Education, . . . . .	19,707.88	33,988.42	24,435.22	38,014.32
Libraries and reading rooms, . . . .	502.34	1,720.98	1,149.32	3,722.52
Recreation, . . . . .	—	492.60	25.05	220.54
Interest, . . . . .	2,389.31	6,029.28	7,392.10	7,012.54
Unclassified, . . . . .	1,169.77	137.50	1,520.56	1,372.69
<i>Bonds and notes from tax levy,</i> . .	22,165.75	20,550.00	7,000.00	7,000.00
<i>Sinking funds from tax levy,</i> . . .	—	—	—	2,040.00
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$77,463.12</b>	<b>\$120,064.30</b>	<b>\$92,105.10</b>	<b>\$121,179.54</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	—	41,499.01	4,555.65	41,939.36
Expense, . . . . .	—	36,699.01	4,555.65	39,959.36
Sinking funds, . . . . .	—	—	—	1,980.00
Bonds and notes, . . . . .	—	4,800.00	—	—
<b>Total payments from revenue,</b> . . . .	<b>\$77,463.12</b>	<b>\$161,563.31</b>	<b>\$96,660.75</b>	<b>\$163,118.90</b>
<b>Capital account,</b> . . . . .	—	<b>\$60,877.63</b>	<b>\$840.44</b>	<b>\$6,318.00</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . .	—	—	—	2,918.00
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	595.80	3,400.00
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	57,911.07	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	2,966.56	244.64	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$30,000.00</b>	<b>73,000.00</b>	<b>28,000.00</b>	<b>75,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	30,000.00	73,000.00	28,000.00	75,000.00
<b>Trust funds and bequests,</b> . . . . .	—	<b>175.50</b>	<b>625.00</b>	<b>2,500.00</b>
<b>Total payments,</b> . . . . .	<b>\$107,463.12</b>	<b>\$295,616.44</b>	<b>\$126,126.19</b>	<b>\$246,936.90</b>
<i>Balance on hand, end of year,</i> . . .	<sup>1</sup> 1,593.69	<sup>2</sup> 3,766.73	<sup>3</sup> 10,222.59	9,290.24
<b>GRAND TOTAL,</b> . . . . .	<b>\$109,056.81</b>	<b>\$299,383.17</b>	<b>\$136,348.78</b>	<b>\$256,227.14</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Includes water, electric light, and library balances.<sup>3</sup> Includes library and school balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Westborough Population 5,378	Amherst Population 5,313	Franklin Population 5,244	Ipswich Population 5,205
Fiscal Year Ending,	Dec. 31, 1906	Feb. 1, 1907	Jan. 31, 1907	Dec. 31, 1906
<i>Taxes, . . . . .</i>	\$58,957.04	\$70,530.16	\$68,198.39	\$70,445.37
Current year, . . . . .	39,418.13	51,974.75	51,329.45	50,633.30
Previous years, . . . . .	14,278.71	13,046.18	13,937.20	5,978.41
State, . . . . .	5,260.20	5,509.23	2,931.74	13,833.66
<i>Licenses, . . . . .</i>	5,142.25	506.30	865.01	7,177.90
<i>Franchises, . . . . .</i>	1,738.74	—	270.65	1,268.59
<i>Departments, etc., . . . . .</i>	7,915.80	6,360.53	3,706.30	8,509.26
General administration, . . . . .	386.93	803.00	—	710.51
Protection of life and property, . . . . .	231.74	178.57	435.50	400.46
Health and sanitation, . . . . .	1,126.67	—	—	9.50
Highways and bridges, . . . . .	3,027.98	440.13	—	2,897.56
Charities and corrections, . . . . .	738.32	993.88	2,263.30	3,054.64
Education, . . . . .	24.25	2,453.00	790.60	777.24
Libraries and reading rooms, . . . . .	114.21	—	—	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	1,697.64	681.25	215.80	304.35
Unclassified, . . . . .	568.06	810.70	1.10	355.00
<b>Ordinary revenue, . . . . .</b>	<b>\$73,753.83</b>	<b>\$77,396.99</b>	<b>\$73,040.25</b>	<b>\$87,401.12</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	12,476.07	72.00	33.83	25,736.71
Revenue, . . . . .	12,476.07	72.00	33.83	25,736.71
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$86,229.90</b>	<b>\$77,468.99</b>	<b>\$73,074.08</b>	<b>\$113,137.83</b>
<b>Capital account, . . . . .</b>	<b>\$18,773.69</b>	<b>—</b>	<b>\$153.36</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	153.36	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	50.00	—	—	—
Libraries and reading rooms, . . . . .	18,723.69	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>64,300.00</b>	<b>\$4,000.00</b>	<b>22,500.00</b>	<b>\$33,830.00</b>
Loans account municipal industries, . . . . .	—	—	—	2,105.00
Other loans, . . . . .	39,300.00	—	—	12,725.00
Temporary tax loans, . . . . .	25,000.00	4,000.00	22,500.00	19,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>109.56</b>	<b>—</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$169,303.59</b>	<b>\$81,578.55</b>	<b>\$95,727.44</b>	<b>\$146,967.83</b>
<i>Balance on hand, beginning of year, . . . . .</i>	9,934.55	8,890.12	6,342.23	<sup>1</sup> 5,620.29
<b>GRAND TOTAL, . . . . .</b>	<b>\$179,238.14</b>	<b>\$90,468.67</b>	<b>\$102,069.67</b>	<b>\$152,588.12</b>

<sup>1</sup> Includes water and electric light balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 15.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Westborough</b> Population 5,378	<b>Amherst</b> Population 5,313	<b>Franklin</b> Population 5,244	<b>Ipswich</b> Population 5,205
<b>Fiscal Year Ending.</b>	<b>Dec. 31, 1906</b>	<b>Feb. 1, 1907</b>	<b>Jan. 31, 1907</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$8,987.31	\$11,128.14	\$9,829.72	\$12,221.77
Abatements, rebates, etc., . . . . .	1,087.01	305.50	665.50	786.34
County, . . . . .	3,288.00	4,859.25	3,546.02	4,733.31
State, . . . . .	4,612.30	5,963.39	5,618.20	6,702.12
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	3,208.70	1,359.00	1,604.25	4,452.29
<i>Celebrations,</i> . . . . .	145.98	100.00	100.00	150.00
<i>Departments, etc.,</i> . . . . .	65,520.68	53,570.21	59,054.02	60,571.30
General administration, . . . . .	4,724.75	3,960.53	2,956.42	5,279.57
Protection of life and property, . . . . .	5,194.90	5,093.28	9,585.87	6,081.46
Health and sanitation, . . . . .	4,372.17	439.17	981.30	1,521.44
Highways and bridges, . . . . .	14,134.61	14,587.32	10,387.27	17,309.66
Charities and corrections, . . . . .	3,922.09	3,744.79	7,966.19	9,380.12
Education, . . . . .	20,835.17	19,492.88	24,259.78	17,823.00
Libraries and reading rooms, . . . . .	1,002.39	650.00	1,000.00	—
Recreation, . . . . .	—	—	418.05	330.01
Interest, . . . . .	11,334.60	3,970.28	830.65	1,854.26
Unclassified, . . . . .	—	1,631.96	668.49	991.78
<i>Bonds and notes from tax levy,</i> . . . . .	5,000.00	3,500.00	3,000.00	12,900.00
<i>Sinking funds from tax levy,</i> . . . . .	3,500.00	1,500.00	—	2,986.47
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$86,362.67</b>	<b>\$71,157.35</b>	<b>\$73,587.99</b>	<b>\$93,281.83</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	4,468.94	277.11	33.83	28,180.07
Expense, . . . . .	4,468.94	277.11	33.83	28,180.07
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$90,831.61</b>	<b>\$71,434.46</b>	<b>\$73,621.82</b>	<b>\$121,461.90</b>
<b>Capital account,</b> . . . . .	<b>\$31,757.49</b>	<b>—</b>	<b>\$637.19</b>	<b>\$4,618.40</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	52.50
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	637.19	324.50
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	13,033.80	—	—	—
Libraries and reading rooms, . . . . .	18,723.69	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	4,241.40
<b>Municipal indebtedness,</b> . . . . .	<b>25,000.00</b>	<b>\$4,000.00</b>	<b>22,500.00</b>	<b>19,996.12</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	25,000.00	4,000.00	22,500.00	19,996.12
<b>Trust funds and bequests,</b> . . . . .	<b>41.16</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$147,630.26</b>	<b>\$75,434.46</b>	<b>\$96,759.01</b>	<b>\$146,076.42</b>
<i>Balance on hand, end of year,</i> . . . . .	31,607.88	15,034.21	5,310.66	1 6,511.70
<b>GRAND TOTAL,</b> . . . . .	<b>\$179,238.14</b>	<b>\$90,468.67</b>	<b>\$102,069.67</b>	<b>\$152,588.12</b>

<sup>1</sup> Includes water and electric light balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Swampscott Population 5,141	Abington Population 5,081	South Hadley Population 5,054	Grafton Population 5,052
Fiscal Year Ending,	Jan. 31, 1907	Dec. 31, 1906	Feb. 1, 1907	Feb. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$135,613.69</i>	<i>\$70,348.96</i>	<i>\$57,051.73</i>	<i>\$54,166.02</i>
Current year, . . . . .	114,688.30	38,584.14	38,500.00	42,972.97
Previous years, . . . . .	531.09	23,811.23	7,601.07	4,708.91
State, . . . . .	20,394.27	7,953.59	10,950.66	6,484.14
<i>Licenses, . . . . .</i>	<i>686.90</i>	<i>672.61</i>	<i>391.89</i>	<i>7,728.60</i>
<i>Franchises, . . . . .</i>	<i>803.41</i>	<i>1,510.57</i>	<i>1,613.35</i>	<i>1,026.69</i>
<i>Departments, etc., . . . . .</i>	<i>9,016.22</i>	<i>3,427.11</i>	<i>2,792.61</i>	<i>6,794.78</i>
General administration, . . . . .	363.00	50.00	—	688.30
Protection of life and property, . . . . .	2,249.78	1,061.61	89.00	42.47
Health and sanitation, . . . . .	3,645.02	—	507.82	61.78
Highways and bridges, . . . . .	1,529.83	180.05	521.72	2,098.26
Charities and corrections, . . . . .	434.97	1,798.19	1,177.07	2,950.94
Education, . . . . .	71.83	154.37	13.52	69.98
Libraries and reading rooms, . . . . .	—	117.84	7.98	427.36
Recreation, . . . . .	264.76	—	—	—
Interest, . . . . .	457.03	65.05	475.50	455.69
Unclassified, . . . . .	—	—	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$146,120.19</b>	<b>\$75,959.25</b>	<b>\$61,849.53</b>	<b>\$69,715.09</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>25,768.68</i>	<i>17,150.11</i>	<i>—</i>	<i>968.58</i>
Revenue, . . . . .	25,768.68	17,150.11	—	968.58
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$171,888.87</b>	<b>\$93,109.36</b>	<b>\$61,849.53</b>	<b>\$70,683.67</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>\$3,700.00</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	3,700.00	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$101,000.00</b>	<b>\$67,537.50</b>	<b>43,032.65</b>	<b>\$10,000.00</b>
Loans, account municipal industries, . . . . .	—	3,187.50	—	—
Other loans, . . . . .	15,000.00	—	8,032.65	—
Temporary tax loans, . . . . .	86,000.00	64,350.00	35,000.00	10,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>10,000.00</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>750.00</b>
<b>Total receipts, . . . . .</b>	<b>\$272,888.87</b>	<b>\$160,646.86</b>	<b>\$118,582.23</b>	<b>\$81,433.67</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 40,368.89</i>	<i><sup>2</sup> 9,007.37</i>	<i><sup>3</sup> 6,175.20</i>	<i><sup>4</sup> 7,207.29</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$313,257.76</b>	<b>\$169,654.23</b>	<b>\$124,757.43</b>	<b>\$88,640.96</b>

<sup>1</sup> Includes water and sewer balances.<sup>2</sup> Includes water and library balances.<sup>3</sup> Includes library balance.<sup>4</sup> Includes library and cemetery balances.



GRADED ACCORDING TO POPULATION OF 1905. *Group 16.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Swampscott</b> Population 5,141	<b>Ablington</b> Population 5,081	<b>South Hadley</b> Population 5,054	<b>Grafton</b> Population 5,052
<b>Fiscal Year Ending,</b>	<b>Jan. 31, 1907</b>	<b>Dec. 31, 1906</b>	<b>Feb. 1, 1907</b>	<b>Feb. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$27,739.87	\$8,339.85	\$7,064.71	\$7,914.44
Abatements, rebates, etc., . . . .	—	748.65	—	442.27
County, . . . . .	11,649.03	3,634.48	3,878.96	2,799.00
State, . . . . .	10,845.49	3,956.72	3,185.75	4,673.17
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	5,245.35	—	—	—
<i>Soldiers' benefit,</i> . . . . .	5,248.33	5,782.50	912.00	1,410.00
<i>Celebrations,</i> . . . . .	175.00	150.00	350.00	100.00
<i>Departments, etc.,</i> . . . . .	117,246.02	57,772.23	52,745.35	54,223.09
General administration, . . . . .	7,261.73	3,534.83	5,984.59	3,805.00
Protection of life and property, . .	16,382.03	5,443.10	1,352.93	3,964.34
Health and sanitation, . . . . .	9,816.75	414.77	443.25	543.70
Highways and bridges, . . . . .	32,481.97	11,606.53	13,632.64	9,050.08
Charities and corrections, . . . . .	2,376.38	5,199.67	3,624.64	7,959.48
Education, . . . . .	31,657.31	26,044.44	22,601.92	22,925.89
Libraries and reading rooms, . . . .	1,107.09	1,927.99	1,426.29	1,253.75
Recreation, . . . . .	863.97	204.24	50.00	98.82
Interest, . . . . .	14,615.58	3,217.96	3,506.27	3,947.03
Unclassified, . . . . .	683.21	178.70	122.82	675.00
<i>Bonds and notes from tax levy,</i> . . .	14,600.00	2,000.00	—	2,000.00
<i>Sinking funds from tax levy,</i> . . . .	—	—	7,632.65	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$165,009.22</b>	<b>\$74,044.58</b>	<b>\$68,704.71</b>	<b>\$65,647.53</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	24,379.17	21,098.19	6.00	1,578.68
Expense, . . . . .	21,579.17	15,098.19	6.00	1,578.68
Sinking funds, . . . . .	2,800.00	—	—	—
Bonds and notes, . . . . .	—	6,000.00	—	—
<b>Total payments from revenue,</b>	<b>\$189,388.39</b>	<b>\$95,142.77</b>	<b>\$68,710.71</b>	<b>\$67,226.21</b>
<b>Capital account,</b> . . . . .	<b>\$35,512.97</b>	<b>\$7,425.84</b>	<b>\$10,155.27</b>	<b>\$1,483.59</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . .	—	885.84	—	—
Health and sanitation, . . . . .	15,318.39	—	6,128.77	—
Highways and bridges, . . . . .	7,221.35	4,839.05	—	1,483.59
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	8,720.10	—	—	—
Libraries and reading rooms, . . . . .	—	—	4,026.50	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	4,253.13	1,700.95	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>75,000.00</b>	<b>60,000.00</b>	<b>45,000.00</b>	<b>10,000.00</b>
From sinking funds, . . . . .	—	—	10,000.00	—
Temporary tax loans, . . . . .	75,000.00	60,000.00	35,000.00	10,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$299,901.36</b>	<b>\$162,568.61</b>	<b>\$123,865.98</b>	<b>\$78,709.80</b>
<i>Balance on hand, end of year,</i> . . . .	<sup>1</sup> 13,356.40	<sup>2</sup> 7,085.62	<sup>3</sup> 891.45	<sup>4</sup> 9,931.16
<b>GRAND TOTAL,</b> . . . . .	<b>\$313,257.76</b>	<b>\$169,654.23</b>	<b>\$124,757.43</b>	<b>\$88,640.96</b>

<sup>1</sup> Less \$105.75 outstanding orders. Includes water and sewer balances.<sup>2</sup> Includes water and library balances.<sup>3</sup> Includes library balance.<sup>4</sup> Includes library and cemetery balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Easton Population 4,909	Hingham Population 4,819	Canton Population 4,702	Millbury Population 4,631
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906	Feb. 20, 1907
<i>Taxes, . . . . .</i>	<i>\$59,787.04</i>	<i>\$95,251.33</i>	<i>\$81,992.38</i>	<i>\$48,447.83</i>
Current year, . . . . .	43,749.38	65,048.23	55,282.93	38,050.90
Previous years, . . . . .	—	12,383.94	17,293.75	5,642.27
State, . . . . .	16,037.66	17,819.16	9,415.70	4,754.66
<i> </i>	<i> </i>	<i> </i>	<i> </i>	<i> </i>
<i>Licenses, . . . . .</i>	<i>1,689.81</i>	<i>712.37</i>	<i>801.11</i>	<i>6,693.53</i>
<i>Franchises, . . . . .</i>	<i>1,177.42</i>	<i>2,528.08</i>	<i>724.55</i>	<i>1,217.44</i>
<i>Departments, etc., . . . . .</i>	<i>11,695.35</i>	<i>8,575.51</i>	<i>6,010.14</i>	<i>8,872.35</i>
General administration, . . . . .	15.00	15.87	316.00	528.50
Protection of life and property, . . . . .	205.00	896.78	467.98	114.45
Health and sanitation, . . . . .	—	6.00	15.00	—
Highways and bridges, . . . . .	5,903.46	2,449.51	—	5,119.70
Charities and corrections, . . . . .	331.99	2,695.63	1,390.32	2,332.67
Education, . . . . .	5,239.90	1,698.00	58.00	105.29
Libraries and reading rooms, . . . . .	—	—	1,864.00	37.33
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	—	813.72	888.84	634.41
Unclassified, . . . . .	—	—	10.00	—
<i> </i>	<i> </i>	<i> </i>	<i> </i>	<i> </i>
<b>Ordinary revenue, . . . . .</b>	<b>\$74,349.62</b>	<b>\$107,067.29</b>	<b>\$88,528.18</b>	<b>\$65,231.20</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>—</i>	<i>13,766.77</i>	<i>9,704.30</i>	<i>546.38</i>
Revenue, . . . . .	—	13,766.77	9,704.30	546.38
Miscellaneous, . . . . .	—	—	—	—
<i> </i>	<i> </i>	<i> </i>	<i> </i>	<i> </i>
<b>Total from revenue, . . . . .</b>	<b>\$74,349.62</b>	<b>\$120,834.06</b>	<b>\$98,232.48</b>	<b>\$65,777.58</b>
<i> </i>	<i> </i>	<i> </i>	<i> </i>	<i> </i>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$15,000.00</b>	<b>\$25,000.00</b>	<b>\$90,000.00</b>	<b>\$10,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	15,000.00	25,000.00	90,000.00	10,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>200.00</b>	<b>800.00</b>
<i> </i>	<i> </i>	<i> </i>	<i> </i>	<i> </i>
<b>Total receipts, . . . . .</b>	<b>\$89,349.62</b>	<b>\$145,834.06</b>	<b>\$188,432.48</b>	<b>\$76,577.58</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 17,246.92</i>	<i>12,850.19</i>	<i><sup>2</sup> 10,677.26</i>	<i><sup>3</sup> 3,011.97</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$106,596.54</b>	<b>\$158,684.25</b>	<b>\$199,109.74</b>	<b>\$79,589.55</b>

<sup>1</sup> Includes uncollected taxes and book balance on schools.<sup>2</sup> Includes water and library balances.<sup>3</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 17.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Easton</b> Population 4,909	<b>Hingham</b> Population 4,819	<b>Canton</b> Population 4,702	<b>Millbury</b> Population 4,631
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>	<b>Feb. 20, 1907</b>
<i>Taxes,</i> . . . . .	\$17,612.06	\$14,195.70	\$11,684.89	\$7,789.38
Abatements, rebates, etc., . . . . .	2,851.72	94.55	1,641.15	2.00
County, . . . . .	8,375.91	6,360.34	3,922.59	2,554.00
State, . . . . .	6,384.43	6,324.72	5,787.92	5,233.38
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	1,416.09	333.23	—
<i>Soldiers' benefit,</i> . . . . .	3,137.27	4,986.58	977.17	1,251.00
<i>Celebrations,</i> . . . . .	250.00	250.00	175.00	274.35
<i>Departments, etc.,</i> . . . . .	56,321.22	74,622.08	68,797.83	50,981.71
General administration, . . . . .	2,185.96	8,141.74	5,599.82	3,779.36
Protection of life and property, . . . . .	2,035.56	8,400.56	6,911.40	7,448.49
Health and sanitation, . . . . .	325.00	374.63	752.93	1,225.67
Highways and bridges, . . . . .	15,030.35	17,427.90	16,497.47	14,218.21
Charities and corrections, . . . . .	6,405.38	10,096.40	8,041.25	4,866.52
Education, . . . . .	27,463.14	27,545.53	19,766.72	17,620.24
Libraries and reading rooms, . . . . .	—	100.00	2,873.06	532.94
Recreation, . . . . .	—	—	—	18.16
Interest, . . . . .	232.78	1,515.44	8,051.66	1,272.12
Unclassified, . . . . .	2,643.05	1,019.88	303.52	—
<i>Bonds and notes from tax levy,</i> . . . . .	—	5,000.00	5,000.00	3,500.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$77,320.55</b>	<b>\$99,054.36</b>	<b>\$86,634.89</b>	<b>\$63,796.44</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	19,780.59	6,372.39	971.65
Expense, . . . . .	—	19,780.59	6,372.39	971.65
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$77,320.55</b>	<b>\$118,834.95</b>	<b>\$93,007.28</b>	<b>\$64,768.09</b>
<b>Capital account,</b> . . . . .	—	<b>\$509.51</b>	<b>\$23,772.85</b>	<b>\$443.52</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	509.51	3,920.07	—
Charities and corrections, . . . . .	—	—	750.00	119.52
Education, . . . . .	—	—	12,215.03	—
Libraries and reading rooms, . . . . .	—	—	—	324.00
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	6,887.75	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$15,000.00</b>	<b>25,000.00</b>	<b>69,000.00</b>	<b>10,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	15,000.00	25,000.00	69,000.00	10,000.00
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$92,320.55</b>	<b>\$144,344.46</b>	<b>\$185,780.13</b>	<b>\$75,211.61</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>1</sup> 14,275.99	14,339.79	<sup>2</sup> 13,329.61	<sup>3</sup> 4,377.94
<b>GRAND TOTAL,</b> . . . . .	<b>\$106,596.54</b>	<b>\$158,684.25</b>	<b>\$199,109.74</b>	<b>\$79,589.55</b>

<sup>1</sup> Includes uncollected taxes and book balance on schools.<sup>2</sup> Includes water and library balances.<sup>3</sup> Includes library and charity balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	North Andover Population 4,614	Lexington Population 4,530	Rockport Population 4,447	Williams- town Population 4,425
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906	Feb. 28, 1907
<i>Taxes, . . . . .</i>	\$104,145.07	\$137,256.93	\$65,831.08	\$66,918.40
Current year, . . . . .	75,811.56	76,500.55	49,946.52	60,784.85
Previous years, . . . . .	12,146.38	40,076.01	10,961.39	2,476.16
State, . . . . .	16,187.13	20,680.37	4,923.17	3,657.39
<i>Licenses, . . . . .</i>	646.12	933.95	259.89	396.87
<i>Franchises, . . . . .</i>	3,223.30	1,191.63	—	402.36
<i>Departments, etc., . . . . .</i>	2,499.49	18,854.12	3,125.17	1,046.42
General administration, . . . . .	231.00	508.25	1,358.37	2.00
Protection of life and property, . . . . .	193.48	1,673.61	294.35	83.20
Health and sanitation, . . . . .	—	1,215.74	—	—
Highways and bridges, . . . . .	—	11,019.83	—	501.17
Charities and corrections, . . . . .	1,146.93	1,592.71	213.77	47.25
Education, . . . . .	8.02	484.77	16.03	195.36
Libraries and reading rooms, . . . . .	22.85	1,020.67	308.98	61.44
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	897.21	1,338.54	930.67	—
Unclassified, . . . . .	—	—	3.00	156.00
<b>Ordinary revenue, . . . . .</b>	<b>\$110,513.98</b>	<b>\$158,236.63</b>	<b>\$69,216.14</b>	<b>\$68,764.05</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>15,574.23</i>	<i>30,313.85</i>	<i>12,844.55</i>	<i>703.78</i>
Revenue, . . . . .	15,574.23	30,313.85	12,844.55	703.78
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$126,088.21</b>	<b>\$188,550.48</b>	<b>\$82,060.69</b>	<b>\$69,467.83</b>
<b>Capital account, . . . . .</b>	<b>\$2,741.30</b>	<b>\$775.00</b>	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	2,741.30	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	775.00	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>59,000.00</b>	<b>113,500.00</b>	<b>\$41,500.00</b>	<b>\$25,500.00</b>
Loans, account municipal industries, . . . . .	4,000.00	—	—	—
Other loans, . . . . .	—	2,500.00	4,000.00	—
Temporary tax loans, . . . . .	55,000.00	111,000.00	37,500.00	25,500.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>161.20</b>	<b>985.00</b>	<b>—</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$137,990.71</b>	<b>\$303,310.48</b>	<b>\$123,560.69</b>	<b>\$94,967.83</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>1 3,490.59</i>	<i>2 9,479.65</i>	<i>11,561.10</i>	<i>3 1,517.69</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$191,481.30</b>	<b>\$313,290.13</b>	<b>\$135,121.79</b>	<b>\$96,485.52</b>

<sup>1</sup> Includes water balance. <sup>2</sup> Includes library balance. <sup>3</sup> Includes library, school, and cemetery balances.

## TOWNS — 1906-1907.

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GRADED ACCORDING TO POPULATION OF 1905. *Group 18.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>North Andover</b> Population 4,614	<b>Lexington</b> Population 4,530	<b>Rockport</b> Population 4,447	<b>Williams- town</b> Population 4,425
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>	<b>Feb. 28, 1907</b>
<i>Taxes,</i> . . . . .	\$11,951.92	\$16,623.48	\$8,621.70	\$11,111.83
Abatements, rebates, etc., . . . . .	59.72	281.50	1,866.51	3,275.53
County, . . . . .	6,057.70	6,510.17	3,284.58	4,202.25
State, . . . . .	5,834.50	6,759.55	3,470.61	3,634.05
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	3,072.26	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	1,194.00	633.00	2,962.87	1,853.00
<i>Celebrations,</i> . . . . .	214.14	250.00	150.00	150.00
<i>Departments, etc.,</i> . . . . .	67,585.68	119,363.01	52,563.15	44,338.74
General administration, . . . . .	5,959.80	7,968.21	4,720.55	4,340.92
Protection of life and property, . . . . .	8,096.18	16,598.09	4,001.48	126.60
Health and sanitation, . . . . .	441.30	723.32	142.20	2,415.13
Highways and bridges, . . . . .	12,874.77	44,284.42	12,469.94	8,203.57
Charities and corrections, . . . . .	5,839.52	6,321.00	6,239.55	3,899.53
Education, . . . . .	23,690.88	31,952.21	17,194.03	21,359.83
Libraries and reading rooms, . . . . .	1,779.97	3,715.72	1,510.51	1,055.12
Recreation, . . . . .	223.25	218.00	28.00	—
Interest, . . . . .	8,081.94	6,394.72	6,253.89	2,329.43
Unclassified, . . . . .	598.07	1,187.32	3.00	608.61
<i>Bonds and notes from tax levy,</i> . . . . .	4,000.00	23,566.67	6,500.00	4,500.00
<i>Sinking funds from tax levy,</i> . . . . .	3,500.00	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$88,445.74</b>	<b>\$160,436.16</b>	<b>\$70,797.72</b>	<b>\$61,953.57</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	6,295.84	22,229.07	6,762.53	1,388.85
Expense, . . . . .	6,295.84	22,229.07	6,762.53	1,388.85
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$94,741.58</b>	<b>\$182,665.23</b>	<b>\$77,560.25</b>	<b>\$63,342.42</b>
<b>Capital account,</b> . . . . .	<b>\$29,634.80</b>	<b>\$5,523.21</b>	<b>\$18,335.69</b>	—
General public buildings, . . . . .	—	3,160.50	350.00	—
Protection of life and property, . . . . .	6,313.33	137.50	437.45	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	9,425.87	2,225.21	679.63	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	981.07	—	16,213.75	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	12,914.53	—	654.86	—
<b>Municipal indebtedness,</b> . . . . .	<b>55,000.00</b>	<b>123,000.00</b>	<b>35,000.00</b>	<b>\$25,500.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	55,000.00	123,000.00	35,000.00	25,500.00
<b>Trust funds and bequests,</b> . . . . .	—	55.75	—	—
<b>Total payments,</b> . . . . .	<b>\$179,376.38</b>	<b>\$311,244.19</b>	<b>\$130,895.94</b>	<b>\$88,842.42</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>1</sup> 12,104.92	<sup>2</sup> 2,045.94	4,225.85	<sup>3</sup> 7,643.10
<b>GRAND TOTAL,</b> . . . . .	<b>\$191,481.30</b>	<b>\$313,290.13</b>	<b>\$135,121.79</b>	<b>\$96,485.52</b>

<sup>1</sup> Includes water balance.<sup>2</sup> Includes library balance.<sup>3</sup> Includes library, school, and cemetery balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Tewksbury Population 4,415	Provincetown Population 4,362	Belmont Population 4,360	Monson Population 4,344
Fiscal Year Ending,	Jan. 31, 1907	Dec. 31, 1906	Dec. 31, 1906	Mar. 4, 1907
<i>Taxes, . . . . .</i>	<i>\$43,442.36</i>	<i>\$42,078.93</i>	<i>\$133,983.78</i>	<i>\$40,644.03</i>
Current year, . . . . .	26,572.85	28,965.96	100,380.82	32,561.71
Previous years, . . . . .	10,893.09	9,073.04	13,111.47	626.19
State, . . . . .	5,976.42	4,039.93	20,491.49	7,456.13
<i>Licenses, . . . . .</i>	<i>211.77</i>	<i>244.10</i>	<i>389.72</i>	<i>5,090.81</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5.00</i>
<i>Departments, etc., . . . . .</i>	<i>4,517.97</i>	<i>3,583.78</i>	<i>4,789.97</i>	<i>7,617.17</i>
General administration, . . . . .	2.00	1,118.38	535.10	275.00
Protection of life and property, . . . . .	86.56	495.45	244.75	425.00
Health and sanitation, . . . . .	—	72.72	1,590.70	—
Highways and bridges, . . . . .	553.00	275.80	1,409.93	5,149.30
Charities and corrections, . . . . .	3,832.26	237.57	—	149.74
Education, . . . . .	5.20	452.80	401.56	1,224.28
Libraries and reading rooms, . . . . .	8.95	359.24	—	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	—	231.82	607.93	122.42
Unclassified, . . . . .	30.00	340.00	—	271.43
<b>Ordinary revenue, . . . .</b>	<b>\$48,172.10</b>	<b>\$45,906.81</b>	<b>\$139,163.47</b>	<b>\$53,357.01</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, .</i>	<i>—</i>	<i>2,441.59</i>	<i>24,680.50</i>	<i>5,600.97</i>
Revenue, . . . . .	—	2,441.59	24,680.50	5,600.97
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . .</b>	<b>\$48,172.10</b>	<b>\$48,348.40</b>	<b>\$163,843.97</b>	<b>\$58,957.98</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . .</b>	<b>\$14,000.00</b>	<b>\$30,382.56</b>	<b>\$45,500.00</b>	<b>\$2,800.00</b>
Loans, account municipal industries, . . . . .	—	—	5,500.00	—
Other loans, . . . . .	—	—	—	2,000.00
Temporary tax loans, . . . . .	14,000.00	30,382.56	40,000.00	800.00
<b>Sinking funds from commissioners, . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . .</b>	<b>—</b>	<b>800.00</b>	<b>150.00</b>	<b>150.00</b>
<b>Total receipts, . . . . .</b>	<b>\$62,172.10</b>	<b>\$79,530.96</b>	<b>\$209,493.97</b>	<b>\$61,907.98</b>
<i>Balance on hand, beginning of year, .</i>	<i>4,236.78</i>	<i><sup>1</sup> 4,188.08</i>	<i>43,027.92</i>	<i>4,379.44</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$66,408.88</b>	<b>\$83,719.04</b>	<b>\$252,521.89</b>	<b>\$66,287.42</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 19.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Tewksbury</b> Population 4,415	<b>Provincetown</b> Population 4,362	<b>Belmont</b> Population 4,360	<b>Monson</b> Population 4,344
<b>Fiscal Year Ending,</b>	<b>Jan. 31, 1907</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>	<b>Mar. 4, 1907</b>
<i>Taxes,</i> . . . . .	\$4,167.39	\$5,354.73	\$27,372.10	\$9,319.46
Abatements, rebates, etc., . . . . .	84.84	341.59	2,128.82	1,533.64
County, . . . . .	1,949.67	2,458.63	6,231.67	2,436.48
State, . . . . .	2,132.88	2,554.51	6,814.19	5,349.34
Metropolitan water, . . . . .	—	—	5,668.67	—
Metropolitan sewer, . . . . .	—	—	4,516.64	—
Metropolitan park, . . . . .	—	—	2,012.11	—
<i>Soldiers' benefit,</i> . . . . .	291.58	1,145.00	348.00	1,320.00
<i>Celebrations,</i> . . . . .	89.22	115.54	118.50	100.00
<i>Departments, etc.,</i> . . . . .	30,804.38	37,993.18	88,416.99	46,648.11
General administration, . . . . .	2,219.14	4,443.37	8,618.44	2,833.37
Protection of life and property, . . . . .	983.67	3,286.19	8,701.23	2,365.13
Health and sanitation, . . . . .	594.40	503.90	4,561.69	99.75
Highways and bridges, . . . . .	9,949.90	5,172.22	22,418.52	19,825.88
Charities and corrections, . . . . .	5,342.72	3,627.33	4,551.13	1,382.93
Education, . . . . .	9,834.78	16,340.45	25,653.08	17,236.87
Libraries and reading rooms, . . . . .	467.67	1,026.81	2,853.00	300.00
Recreation, . . . . .	—	20.00	145.82	—
Interest, . . . . .	965.85	3,572.91	9,941.78	1,760.89
Unclassified, . . . . .	446.25	—	972.30	843.29
<i>Bonds and notes from tax levy,</i> . . . . .	13,090.00	4,685.36	12,300.00	2,000.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	4,990.00	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$48,442.57</b>	<b>\$49,293.81</b>	<b>\$133,545.59</b>	<b>\$59,387.57</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	13.00	2,840.86	23,018.11	2,479.33
Expense, . . . . .	13.00	2,840.86	19,248.11	2,479.33
Sinking funds, . . . . .	—	—	520.00	—
Bonds and notes, . . . . .	—	—	3,250.00	—
<b>Total payments from revenue,</b> . . . . .	<b>\$48,455.57</b>	<b>\$52,134.67</b>	<b>\$156,563.70</b>	<b>\$61,866.90</b>
<b>Capital account,</b> . . . . .	—	<b>\$2,633.73</b>	<b>\$47,902.45</b>	<b>\$937.50</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	14,660.58	—
Highways and bridges, . . . . .	—	340.00	25,074.76	937.50
Charities and corrections, . . . . .	—	760.10	—	—
Education, . . . . .	—	1,533.63	252.16	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	7,914.95	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$16,000.00</b>	<b>27,682.56</b>	<b>40,000.00</b>	<b>800.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	16,000.00	27,682.56	40,000.00	800.00
<b>Trust funds and bequests,</b> . . . . .	—	—	—	<b>150.00</b>
<b>Total payments,</b> . . . . .	<b>\$64,455.57</b>	<b>\$82,450.96</b>	<b>\$244,466.15</b>	<b>\$63,754.40</b>
<i>Balance on hand, end of year,</i> . . . . .	1,953.31	1,268.08	8,055.74	2,533.02
<b>GRAND TOTAL,</b> . . . . .	<b>\$66,408.88</b>	<b>\$83,719.04</b>	<b>\$252,521.89</b>	<b>\$66,287.42</b>

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Barnstable Population 4,336	Warren Population 4,300	Needham Population 4,284	Chelmsford Population 4,254
Fiscal Year Ending,	Dec. 31, 1906	Mar. 1, 1907	Dec. 31, 1906	Feb. 28, 1907
<i>Taxes, . . . . .</i>	<i>\$86,415.34</i>	<i>\$46,540.23</i>	<i>\$97,556.49</i>	<i>\$53,259.60</i>
Current year, . . . . .	61,529.81	33,831.65	58,539.55	30,203.52
Previous years, . . . . .	12,093.75	6,581.08	30,047.90	17,226.63
State, . . . . .	12,791.78	6,127.50	8,969.04	5,829.45
<i>Licenses, . . . . .</i>	<i>431.84</i>	<i>503.91</i>	<i>755.05</i>	<i>666.80</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,463.13</i>
<i>Departments, etc., . . . . .</i>	<i>2,139.91</i>	<i>4,687.97</i>	<i>14,716.06</i>	<i>8,392.29</i>
General administration, . . . . .	45.00	1,101.00	178.01	275.50
Protection of life and property, . . . . .	289.27	99.97	410.00	451.75
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	90.02	11.26	1,730.06	3,404.14
Charities and corrections, . . . . .	259.95	1,497.36	172.45	1,530.40
Education, . . . . .	1,160.50	821.66	694.75	1,155.00
Libraries and reading rooms, . . . . .	—	526.88	63.83	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	254.93	629.84	1,466.96	1,575.50
Unclassified, . . . . .	40.24	—	10,000.00	—
<b>Ordinary revenue, . . . . .</b>	<b>\$88,987.09</b>	<b>\$51,732.11</b>	<b>\$113,027.60</b>	<b>\$63,771.82</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>44.24</i>	<i>70.00</i>	<i>17,603.42</i>	<i>437.00</i>
Revenue, . . . . .	44.24	70.00	17,603.42	437.00
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$89,031.33</b>	<b>\$51,802.11</b>	<b>\$130,631.02</b>	<b>\$64,208.82</b>
<b>Capital account, . . . . .</b>	<b>\$672.26</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	672.26	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>5,000.00</b>	<b>\$10,000.00</b>	<b>\$120,458.52</b>	<b>\$12,200.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	47,458.52	2,200.00
Temporary tax loans, . . . . .	5,000.00	10,000.00	73,000.00	10,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>1,728.37</b>	<b>301.74</b>	<b>210.00</b>	<b>200.00</b>
<b>Total receipts, . . . . .</b>	<b>\$96,431.96</b>	<b>\$62,103.85</b>	<b>\$251,299.54</b>	<b>\$76,608.82</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>22,575.47</i>	<i><sup>1</sup> 10,942.01</i>	<i><sup>2</sup> 10,639.44</i>	<i>1,808.70</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$119,007.43</b>	<b>\$73,045.86</b>	<b>\$261,938.98</b>	<b>\$78,417.52</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Includes water balance.



## TOWNS — 1906-1907.

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GRADED ACCORDING TO POPULATION OF 1905. *Group 20.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Barnstable</b> Population 4,336	<b>Warren</b> Population 4,300	<b>Needham</b> Population 4,284	<b>Chelmsford</b> Population 4,254
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Mar. 1, 1907</b>	<b>Dec. 31, 1906</b>	<b>Feb. 28, 1907</b>
<i>Taxes,</i> . . . . .	\$12,595.09	\$5,184.23	\$10,352.50	\$7,745.33
Abatements, rebates, etc., . . . .	338.04	349.16	309.85	837.90
County, . . . . .	5,862.88	2,309.00	3,985.36	3,376.93
State, . . . . .	6,394.17	2,526.07	4,483.53	3,530.50
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	1,573.76	—
<i>Soldiers' benefit,</i> . . . . .	1,912.00	1,257.00	1,535.00	1,972.00
<i>Celebrations,</i> . . . . .	150.00	100.00	500.00	284.20
<i>Departments, etc.,</i> . . . . .	53,885.26	38,731.32	75,551.29	44,746.11
General administration, . . . . .	5,431.94	3,742.89	7,368.05	4,517.89
Protection of life and property, . .	927.49	2,933.18	9,749.31	941.84
Health and sanitation, . . . . .	1,108.52	1,131.51	745.03	460.90
Highways and bridges, . . . . .	8,058.42	5,893.19	17,356.39	11,784.56
Charities and corrections, . . . . .	5,806.90	4,766.35	3,144.11	3,386.65
Education, . . . . .	25,807.04	17,832.08	24,715.98	20,624.33
Libraries and reading rooms, . . . .	—	1,449.60	2,375.67	1,200.00
Recreation, . . . . .	4.75	72.90	291.72	27.97
Interest, . . . . .	5,184.42	909.62	7,990.04	1,672.33
Unclassified, . . . . .	1,555.78	—	1,814.99	129.64
<i>Bonds and notes from tax levy,</i> . . .	12,500.00	4,034.42	20,500.00	4,270.00
<i>Sinking funds from tax levy,</i> . . . .	150.00	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$81,192.35</b>	<b>\$49,306.97</b>	<b>\$108,438.79</b>	<b>\$59,017.64</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	212.15	323.10	14,296.73	615.89
Expense, . . . . .	212.15	323.10	14,296.73	615.89
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$81,404.50</b>	<b>\$49,630.07</b>	<b>\$122,735.52</b>	<b>\$59,633.53</b>
<b>Capital account,</b> . . . . .	<b>\$3,286.46</b>	<b>\$1,114.35</b>	<b>\$30,713.01</b>	<b>\$2,498.44</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	3,286.46	1,114.35	1,744.23	2,498.44
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	20,982.96	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	7,985.82	—
<b>Municipal indebtedness,</b> . . . . .	<b>5,000.00</b>	<b>10,000.00</b>	<b>97,500.00</b>	<b>13,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	5,000.00	10,000.00	97,500.00	13,000.00
<b>Trust funds and bequests,</b> . . . .	<b>150.00</b>	<b>400.00</b>	<b>—</b>	<b>295.50</b>
<b>Total payments,</b> . . . . .	<b>\$89,840.96</b>	<b>\$61,144.42</b>	<b>\$250,948.53</b>	<b>\$75,427.47</b>
<i>Balance on hand, end of year,</i> . . .	29,166.47	<sup>1</sup> 11,901.44	<sup>2</sup> 10,990.45	2,990.05
<b>GRAND TOTAL,</b> . . . . .	<b>\$119,007.43</b>	<b>\$73,045.86</b>	<b>\$261,938.98</b>	<b>\$78,417.52</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Includes water balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Mansfield Population 4,245	Fairhaven Population 4,235	Randolph Population 4,034	Walpole Population 4,003
Fiscal Year Ending,	Dec. 31, 1906	Feb. 11, 1907	Dec. 31, 1906	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$62,973.15</i>	<i>\$67,845.77</i>	<i>\$54,648.97</i>	<i>\$68,282.15</i>
Current year, . . . . .	43,780.16	55,651.29	27,175.00	61,945.29
Previous years, . . . . .	14,849.78	—	15,200.00	4,405.28
State, . . . . .	4,343.21	12,194.48	12,273.97	1,931.58
<i>Licenses, . . . . .</i>	<i>652.18</i>	<i>656.70</i>	<i>476.32</i>	<i>710.93</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>1,718.81</i>	<i>1,295.47</i>	<i>311.94</i>
<i>Departments, etc., . . . . .</i>	<i>3,125.96</i>	<i>2,773.81</i>	<i>3,643.77</i>	<i>3,686.00</i>
General administration, . . . . .	461.00	985.00	749.91	700.00
Protection of life and property, . . . . .	235.12	68.31	236.05	595.61
Health and sanitation, . . . . .	—	87.96	—	—
Highways and bridges, . . . . .	77.40	43.42	—	1,508.24
Charities and corrections, . . . . .	221.05	535.75	572.11	110.33
Education, . . . . .	17.03	913.34	963.41	268.83
Libraries and reading rooms, . . . . .	21.41	—	—	152.22
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	2,085.85	140.03	1,122.29	350.77
Unclassified, . . . . .	7.10	—	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$66,751.29</b>	<b>\$72,995.09</b>	<b>\$60,064.53</b>	<b>\$72,991.02</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>11,208.81</i>	<i>—</i>	<i>8,263.57</i>	<i>15,137.95</i>
Revenue, . . . . .	11,208.81	—	8,263.57	15,137.95
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$77,960.10</b>	<b>\$72,995.09</b>	<b>\$68,328.10</b>	<b>\$88,128.97</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$40,000.00</b>	<b>\$29,700.00</b>	<b>\$42,000.00</b>	<b>\$39,500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	40,000.00	9,700.00	—	4,500.00
Temporary tax loans, . . . . .	—	20,000.00	42,000.00	35,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>138.17</b>	<b>—</b>	<b>—</b>	<b>200.00</b>
<b>Total receipts, . . . . .</b>	<b>\$118,098.27</b>	<b>\$102,695.09</b>	<b>\$110,328.10</b>	<b>\$127,828.97</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>6,534.45</i>	<i>7,411.19</i>	<i>13,981.68</i>	<i>211,649.09</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$124,632.72</b>	<b>\$110,106.28</b>	<b>\$114,309.78</b>	<b>\$139,478.06</b>

<sup>1</sup> Includes water and school balances.<sup>2</sup> Includes water and library balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 21.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Mansfield</b> Population 4,245	<b>Fairhaven</b> Population 4,235	<b>Randolph</b> Population 4,034	<b>Walpole</b> Population 4,003
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Feb. 11, 1907</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$7,230.73	\$9,306.90	\$6,425.96	\$6,581.13
Abatements, rebates, etc., . . . .	761.27	—	511.02	55.70
County, . . . . .	3,481.55	4,843.90	2,290.79	2,981.17
State, . . . . .	2,977.91	4,463.00	2,624.15	3,544.26
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	2,468.07	3,248.40	5,269.56	678.00
<i>Celebrations,</i> . . . . .	100.00	150.00	150.00	100.00
<i>Departments, etc.,</i> . . . . .	49,500.44	52,328.90	44,691.12	56,232.90
General administration, . . . . .	6,011.01	6,190.91	4,016.47	8,184.06
Protection of life and property, . .	1,348.77	5,016.43	4,371.51	4,903.06
Health and sanitation, . . . . .	455.50	3,609.64	215.63	646.15
Highways and bridges, . . . . .	10,634.19	10,915.41	9,166.21	9,173.19
Charities and corrections, . . . . .	3,291.47	2,999.28	7,185.06	2,510.45
Education, . . . . .	21,449.46	19,353.78	15,683.02	24,844.35
Libraries and reading rooms, . . . .	721.41	—	—	2,556.13
Recreation, . . . . .	—	—	—	500.00
Interest, . . . . .	5,254.35	3,644.76	3,356.09	2,126.53
Unclassified, . . . . .	334.28	598.69	597.13	788.98
<i>Bonds and notes from tax levy,</i> . . .	2,940.00	9,000.00	2,480.00	8,500.00
<i>Sinking funds from tax levy,</i> . . . .	1,800.00	—	2,500.00	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$64,029.24</b>	<b>\$74,034.20</b>	<b>\$60,416.64</b>	<b>\$72,092.03</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	12,056.21	3.00	8,675.30	13,266.47
Expense, . . . . .	12,056.21	3.00	8,675.30	9,266.47
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	4,000.00
<b>Total payments from revenue,</b>	<b>\$76,085.45</b>	<b>\$74,037.20</b>	<b>\$69,091.94</b>	<b>\$85,358.50</b>
<b>Capital account,</b> . . . . .	<b>\$19,612.79</b>	<b>\$10,622.42</b>	<b>\$4,149.05</b>	<b>\$4,412.60</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . .	—	499.79	—	627.93
Health and sanitation, . . . . .	—	1,285.91	—	—
Highways and bridges, . . . . .	—	8,330.73	522.17	559.00
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	503.99	2,977.73	1,346.48
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	19,612.79	—	649.15	1,879.19
<b>Municipal indebtedness,</b> . . . . .	<b>5,000.00</b>	<b>20,000.00</b>	<b>40,000.00</b>	<b>45,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	5,000.00	20,000.00	40,000.00	45,000.00
<b>Trust funds and bequests,</b> . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>200.00</b>
<b>Total payments,</b> . . . . .	<b>\$100,698.24</b>	<b>\$104,659.62</b>	<b>\$113,240.99</b>	<b>\$134,971.10</b>
<i>Balance on hand, end of year,</i> . . . .	23,934.48	5,446.66	<sup>1</sup> 1,068.79	<sup>2</sup> 4,506.96
<b>GRAND TOTAL,</b> . . . . .	<b>\$124,632.72</b>	<b>\$110,106.28</b>	<b>\$114,309.78</b>	<b>\$139,478.06</b>

<sup>1</sup> Includes water and school balances.<sup>2</sup> Includes water balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS.

RECEIPTS CLASSIFIED BY SOURCES.	Lee Population 3,972	Ludlow Population 3,881	Uxbridge Population 3,881	Dudley Population 3,818
Fiscal Year Ending,	Mar. 9, 1907	Mar. 1, 1907	Dec. 31, 1906	Mar. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$45,497.16</i>	<i>\$41,666.67</i>	<i>\$55,535.51</i>	<i>\$28,095.85</i>
Current year, . . . . .	35,829.07	39,636.44	46,313.17	25,926.23
Previous year, . . . . .	3,698.18	—	3,069.87	70.88
State, . . . . .	5,969.91	2,030.23	6,152.47	2,098.74
<i>Licenses, . . . . .</i>	<i>4,136.15</i>	<i>328.63</i>	<i>754.96</i>	<i>4,348.38</i>
<i>Franchises, . . . . .</i>	<i>848.73</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>1,132.81</i>	<i>1,330.61</i>	<i>2,018.22</i>	<i>1,071.40</i>
General administration, . . . . .	349.00	4.75	286.70	5.90
Protection of life and property, . . . . .	376.76	188.00	291.77	346.76
Health and sanitation, . . . . .	—	—	—	2.00
Highways and bridges, . . . . .	156.14	—	5.00	5.10
Charities and corrections, . . . . .	58.69	—	310.48	640.97
Education, . . . . .	120.52	42.00	—	59.00
Libraries and reading rooms, . . . . .	68.20	—	439.47	11.67
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	—	535.04	680.00	—
Unclassified, . . . . .	3.50	560.82	4.80	—
<b>Ordinary revenue, . . . . .</b>	<b>\$51,614.85</b>	<b>\$43,325.91</b>	<b>\$58,308.69</b>	<b>\$33,515.63</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>95.00</i>	<i>2,600.85</i>	<i>4,845.74</i>	<i>14.00</i>
Revenue, . . . . .	95.00	2,600.85	4,845.74	14.00
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$51,709.85</b>	<b>\$45,926.76</b>	<b>\$63,154.43</b>	<b>\$33,529.63</b>
<b>Capital account, . . . . .</b>	<b>\$7,651.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	301.00	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	7,350.00	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>7,000.00</b>	<b>\$41,009.91</b>	<b>\$15,166.22</b>	<b>\$10,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	7,000.00	28,509.91	15,166.22	7,000.00
Temporary tax loans, . . . . .	—	12,500.00	—	3,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>3,479.80</b>	<b>8,500.00</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$66,360.85</b>	<b>\$90,416.47</b>	<b>\$86,820.65</b>	<b>\$43,529.63</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 11,261.34</i>	<i>876.64</i>	<i><sup>1</sup> 48,572.10</i>	<i><sup>1</sup> 3,393.46</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$77,622.19</b>	<b>\$91,293.11</b>	<b>\$135,392.75</b>	<b>\$46,923.09</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 22.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Lee</b> Population 3,972	<b>Ludlow</b> Population 3,881	<b>Uxbridge</b> Population 3,881	<b>Dudley</b> Population 3,818
<b>Fiscal Year Ending,</b>	<b>Mar. 9, 1907</b>	<b>Mar. 1, 1907</b>	<b>Dec. 31, 1906</b>	<b>Mar. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$10,042.09	\$5,209.68	\$7,477.09	\$4,329.10
Abatements, rebates, etc., . . . . .	1,806.21	—	64.66	—
County, . . . . .	3,056.18	2,654.68	3,043.00	1,644.00
State, . . . . .	5,179.70	2,555.00	4,369.43	2,685.10
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	1,437.50	568.00	722.00	351.00
<i>Celebrations,</i> . . . . .	238.10	97.10	100.00	—
<i>Departments, etc.,</i> . . . . .	37,577.55	31,039.84	41,304.15	25,889.76
General administration, . . . . .	5,318.73	2,096.69	2,949.74	2,163.52
Protection of life and property, . . . . .	523.17	1,028.75	1,537.77	763.30
Health and sanitation, . . . . .	360.00	260.54	379.43	23.00
Highways and bridges, . . . . .	9,570.26	6,732.14	8,212.52	6,747.93
Charities and corrections, . . . . .	4,634.91	2,313.04	4,030.84	4,282.95
Education, . . . . .	15,204.77	17,048.51	16,825.89	10,643.59
Libraries and reading rooms, . . . . .	1,131.19	74.63	1,939.14	404.49
Recreation, . . . . .	20.15	—	43.82	—
Interest, . . . . .	389.63	1,485.54	5,385.00	636.60
Unclassified, . . . . .	424.74	—	—	224.38
<i>Bonds and notes from tax levy,</i> . . . . .	—	3,000.00	4,000.00	2,000.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	945.00	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$49,295.24</b>	<b>\$39,914.62</b>	<b>\$54,548.24</b>	<b>\$32,569.86</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	513.33	176.04	2,381.51	18.93
Expense, . . . . .	513.33	176.04	2,381.51	18.93
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$49,808.57</b>	<b>\$40,090.66</b>	<b>\$56,929.75</b>	<b>\$32,588.79</b>
<b>Capital account,</b> . . . . .	<b>\$17,419.24</b>	<b>\$28,842.34</b>	<b>\$34,103.14</b>	<b>\$8,602.52</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	364.45	—	—	—
Charities and corrections, . . . . .	6,649.54	—	—	—
Education, . . . . .	—	28,842.34	—	8,602.52
Libraries and reading rooms, . . . . .	10,405.25	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	34,103.14	—
<b>Municipal indebtedness,</b> . . . . .	<b>—</b>	<b>15,500.00</b>	<b>2,000.00</b>	<b>3,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	15,500.00	2,000.00	3,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>—</b>	<b>156.00</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$67,227.81</b>	<b>\$84,589.00</b>	<b>\$93,032.89</b>	<b>\$44,191.31</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>1</sup> 10,394.38	<sup>2</sup> 6,704.11	<sup>1</sup> 42,359.86	<sup>1</sup> 2,731.78
<b>GRAND TOTAL,</b> . . . . .	<b>\$77,622.19</b>	<b>\$91,293.11</b>	<b>\$135,392.75</b>	<b>\$46,923.09</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Includes trust funds.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Dartmouth Population 3,793	Templeton Population 3,783	Wareham Population 3,660	Dracut Population 3,537
Fiscal Year Ending,	Jan. 31, 1907	Feb. 1, 1907	Dec. 31, 1906	Feb. 1, 1907
<i>Taxes,</i> . . . . .	\$68,883.96	\$81,193.14	\$69,789.49	\$42,237.57
Current year, . . . . .	50,253.54	22,562.90	45,074.44	37,643.37
Previous years, . . . . .	—	3,530.27	14,239.15	—
State, . . . . .	18,630.42	5,099.97	10,475.90	4,594.20
<i>Licenses,</i> . . . . .	657.25	589.08	773.96	4,980.65
<i>Franchises,</i> . . . . .	1,671.60	329.21	298.68	1,730.27
<i>Departments, etc.,</i> . . . . .	2,651.26	844.05	3,143.24	3,060.12
General administration, . . . . .	8.00	75.50	124.32	12.19
Protection of life and property, . . . . .	40.22	152.41	1,116.50	60.06
Health and sanitation, . . . . .	—	—	—	11.38
Highways and bridges, . . . . .	110.37	12.52	570.81	—
Charities and corrections, . . . . .	1,750.23	151.62	204.13	2,600.96
Education, . . . . .	566.25	261.54	198.76	137.72
Libraries and reading rooms, . . . . .	—	—	—	57.52
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	176.19	190.46	286.81	180.29
Unclassified, . . . . .	—	—	641.91	—
<b>Ordinary revenue,</b> . . . . .	<b>\$73,864.07</b>	<b>\$32,955.48</b>	<b>\$74,005.37</b>	<b>\$52,008.61</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	260.07	25.00	10.00
Revenue, . . . . .	—	260.07	25.00	10.00
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue,</b> . . . . .	<b>\$73,864.07</b>	<b>\$33,215.55</b>	<b>\$74,030.37</b>	<b>\$52,018.61</b>
<b>Capital account,</b> . . . . .	—	—	—	<b>\$3,945.00</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	3,830.00
Education, . . . . .	—	—	—	115.00
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$5,000.00</b>	<b>\$36,867.86</b>	<b>\$12,100.00</b>	<b>17,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	5,000.00	26,867.86	2,100.00	7,000.00
Temporary tax loans, . . . . .	—	10,000.00	10,000.00	10,000.00
<b>Sinking funds from commissioners,</b> . . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . . .	—	41.20	3.50	200.00
<b>Total receipts,</b> . . . . .	<b>\$78,864.07</b>	<b>\$70,124.61</b>	<b>\$86,133.87</b>	<b>\$73,163.61</b>
<i>Balance on hand, beginning of year,</i> . . . . .	22,896.14	706.41	<sup>1</sup> 17,127.52	5,546.75
<b>GRAND TOTAL,</b> . . . . .	<b>\$101,760.21</b>	<b>\$70,831.02</b>	<b>\$103,261.39</b>	<b>\$78,710.36</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 23.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Dartmouth</b> Population 3,793	<b>Templeton</b> Population 3,783	<b>Wareham</b> Population 3,660	<b>Dracut</b> Population 3,537
<b>Fiscal Year Ending,</b>	<b>Jan. 31, 1907</b>	<b>Feb. 1, 1907</b>	<b>Dec. 31, 1906</b>	<b>Feb. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$12,951.63	\$4,287.88	\$8,122.51	\$7,252.73
Abatements, rebates, etc., . . . . .	4,662.27	648.88	4.38	1,545.02
County, . . . . .	4,894.36	1,819.00	4,023.88	2,297.71
State, . . . . .	3,395.00	1,820.00	4,094.25	3,410.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	1,287.00	1,516.90	5,995.51	678.00
<i>Celebrations,</i> . . . . .	50.00	125.00	125.00	—
<i>Departments, etc.,</i> . . . . .	39,820.62	26,513.98	38,335.89	37,895.43
General administration, . . . . .	4,387.10	2,313.00	5,197.14	4,311.40
Protection of life and property, . . . . .	388.01	2,138.21	922.54	1,530.35
Health and sanitation, . . . . .	326.05	156.90	699.61	875.48
Highways and bridges, . . . . .	8,192.83	6,405.81	7,188.00	7,996.72
Charities and corrections, . . . . .	8,029.51	2,123.26	4,941.22	3,085.67
Education, . . . . .	15,657.26	11,853.38	16,585.94	17,062.35
Libraries and reading rooms, . . . . .	569.37	400.20	779.03	545.82
Recreation, . . . . .	—	—	878.00	—
Interest, . . . . .	1,720.49	1,025.88	758.43	1,755.92
Unclassified, . . . . .	550.00	97.34	385.98	731.72
<i>Bonds and notes from tax levy,</i> . . . . .	23,350.00	3,000.00	3,013.81	<sup>1</sup> 9,000.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$77,459.25</b>	<b>\$35,443.76</b>	<b>\$55,592.72</b>	<b>\$54,826.16</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	493.65	679.47	109.75
Expense, . . . . .	—	493.65	679.47	109.75
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$77,459.25</b>	<b>\$35,937.41</b>	<b>\$56,272.19</b>	<b>\$54,935.91</b>
<b>Capital account,</b> . . . . .	<b>\$12,088.65</b>	<b>\$13,654.30</b>	<b>\$14,564.34</b>	<b>\$7,638.18</b>
General public buildings, . . . . .	—	—	—	299.54
Protection of life and property, . . . . .	—	1,342.48	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	8,645.39	—	14,513.69	—
Charities and corrections, . . . . .	—	—	45.00	—
Education, . . . . .	3,443.26	—	—	7,338.64
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	12,311.82	5.65	—
<b>Municipal indebtedness,</b> . . . . .	<b>—</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	10,000.00	10,000.00	10,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>58.60</b>	<b>3,441.60</b>	<b>—</b>	<b>200.00</b>
<b>Total payments,</b> . . . . .	<b>\$89,606.50</b>	<b>\$63,033.31</b>	<b>\$80,836.53</b>	<b>\$72,774.09</b>
<i>Balance on hand, end of year,</i> . . . . .	<i>12,153.71</i>	<i>7,797.71</i>	<sup>2</sup> <i>22,424.86</i>	<sup>3</sup> <i>5,936.27</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$101,760.21</b>	<b>\$70,831.02</b>	<b>\$103,261.39</b>	<b>\$78,710.36</b>

<sup>1</sup> Includes \$3,830 paid from proceeds of sale of town farm.<sup>2</sup> Includes library balance.<sup>3</sup> Includes charity balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Leicester Population 3,414	Foxborough Population 3,364	Medfield Population 3,314	Pepperell Population 3,268
Fiscal Year Ending,	Feb. 1, 1907	Dec. 31, 1906	Jan. 31, 1907	Mar. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$53,477.28</i>	<i>\$43,616.15</i>	<i>\$23,033.32</i>	<i>\$39,833.68</i>
Current year, . . . . .	43,281.61	35,200.46	14,440.53	30,926.72
Previous years, . . . . .	1,516.86	5,471.64	2,753.45	4,779.37
State, . . . . .	8,678.81	2,943.05	5,829.34	4,127.59
<i>Licenses, . . . . .</i>	<i>439.33</i>	<i>773.75</i>	<i>4,170.86</i>	<i>6,046.48</i>
<i>Franchises, . . . . .</i>	<i>1,481.76</i>	<i>235.89</i>	—	—
<i>Departments, etc., . . . . .</i>	<i>1,420.86</i>	<i>5,853.44</i>	<i>2,799.59</i>	<i>5,154.87</i>
General administration, . . . . .	339.13	60.30	397.00	179.33
Protection of life and property, . . . . .	207.93	250.06	24.60	157.03
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	44.78	534.74	—	43.60
Charities and corrections, . . . . .	78.00	3,741.92	1,862.04	2,672.87
Education, . . . . .	193.29	905.18	9.17	.96
Libraries and reading rooms, . . . . .	265.46	28.00	—	1,479.01
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	172.27	333.24	166.78	622.07
Unclassified, . . . . .	120.00	—	340.00	—
<b>Ordinary revenue, . . . . .</b>	<b>\$56,819.23</b>	<b>\$50,478.23</b>	<b>\$29,993.77</b>	<b>\$51,035.03</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>—</i>	<i>—</i>	<i>198.17</i>	<i>34.00</i>
Revenue, . . . . .	—	—	198.17	34.00
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$56,819.23</b>	<b>\$50,478.23</b>	<b>\$30,191.94</b>	<b>\$51,069.03</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$28,350.00</b>	<b>\$37,900.00</b>	<b>—</b>	<b>\$37,100.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	1,850.00	7,500.00	—	—
Temporary tax loans, . . . . .	26,500.00	30,400.00	—	37,100.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>\$50.00</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$85,169.23</b>	<b>\$88,378.23</b>	<b>\$30,241.94</b>	<b>\$88,169.03</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>766.39</i>	<i>—</i>	<i>11,257.81</i>	<i>1,854.98</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$85,935.62</b>	<b>\$88,378.23</b>	<b>\$41,499.75</b>	<b>\$89,024.01</b>

<sup>1</sup> Includes library balance.



GRADED ACCORDING TO POPULATION OF 1905. *Group 24.*

PAYMENTS CLASSIFIED BY OBJECTS.	Leicester Population 3,414	Foxborough Population 3,364	Medfield Population 3,314	Pepperell Population 3,268
Fiscal Year Ending,	Feb. 1, 1907	Dec. 31, 1906	Jan. 31, 1907	Mar. 1, 1907
<i>Taxes, . . . . .</i>	\$5,980.65	\$4,273.84	\$4,806.89	\$6,409.98
Abatements, rebates, etc., . . . . .	—	19.07	12.10	4.50
County, . . . . .	2,799.00	1,976.99	1,569.04	2,471.78
State, . . . . .	3,181.65	2,277.78	2,725.25	3,933.70
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit, . . . . .</i>	1,478.46	1,260.00	417.00	1,045.25
<i>Celebrations, . . . . .</i>	150.00	125.00	75.00	100.00
<i>Departments, etc., . . . . .</i>	39,483.89	40,906.29	23,815.90	39,741.87
General administration, . . . . .	3,092.91	6,726.68	2,829.36	3,055.58
Protection of life and property, . . . . .	4,498.15	2,981.31	2,439.18	4,712.20
Health and sanitation, . . . . .	212.08	620.65	148.25	511.89
Highways and bridges, . . . . .	8,276.93	6,242.41	5,552.64	6,420.19
Charities and corrections, . . . . .	1,909.97	5,604.40	2,972.50	5,789.26
Education, . . . . .	16,928.37	15,036.33	8,329.98	15,880.00
Libraries and reading rooms, . . . . .	1,465.46	552.58	615.35	2,266.84
Recreation, . . . . .	450.00	—	—	—
Interest, . . . . .	2,068.31	2,568.13	202.32	757.88
Unclassified, . . . . .	581.71	573.80	726.32	348.03
<i>Bonds and notes from tax levy, . . . . .</i>	7,000.00	7,500.00	866.66	2,000.00
<i>Sinking funds from tax levy, . . . . .</i>	—	—	—	—
<b>Payments from ordinary revenue, . . . . .</b>	<b>\$54,093.00</b>	<b>\$54,065.13</b>	<b>\$29,480.95</b>	<b>\$49,297.10</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	—	53.40	859.42	247.76
Expense, . . . . .	—	53.40	859.42	247.76
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue, . . . . .</b>	<b>\$54,093.00</b>	<b>\$54,118.53</b>	<b>\$30,340.37</b>	<b>\$49,544.86</b>
<b>Capital account, . . . . .</b>	<b>\$4,899.90</b>	<b>\$700.00</b>	—	<b>\$3,719.89</b>
General public buildings, . . . . .	—	700.00	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	4,899.90	—	—	2,888.07
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	584.57
Municipal industries, . . . . .	—	—	—	247.25
<b>Municipal indebtedness, . . . . .</b>	<b>25,000.00</b>	<b>30,400.00</b>	—	<b>34,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	25,000.00	30,400.00	—	34,000.00
<b>Trust funds and bequests, . . . . .</b>	<b>400.00</b>	—	<b>\$5,650.00</b>	—
<b>Total payments, . . . . .</b>	<b>\$84,392.90</b>	<b>\$85,218.53</b>	<b>\$35,990.37</b>	<b>\$87,264.75</b>
<i>Balance on hand, end of year, . . . . .</i>	<i>1,542.72</i>	<i>3,159.70</i>	<i>5,509.85</i>	<i>1,759.26</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$85,935.62</b>	<b>\$88,378.23</b>	<b>\$41,499.75</b>	<b>\$89,024.01</b>

<sup>1</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Hardwick Population 3,261	Falmouth Population 3,241	Sutton Population 3,173	East Bridgewater Population 3,169
Fiscal Year Ending,	Jan. 31, 1907	Dec. 31, 1906	Mar. 1, 1907	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$40,092.99</i>	<i>\$115,224.29</i>	<i>\$23,667.69</i>	<i>\$39,843.14</i>
Current year, . . . . .	31,228.28	90,776.78	19,356.77	27,744.35
Previous years, . . . . .	4,202.64	2,647.91	—	3,210.77
State, . . . . .	4,662.07	21,799.60	4,310.92	8,888.02
<i>Licenses, . . . . .</i>	<i>3,428.17</i>	<i>623.75</i>	<i>5,811.76</i>	<i>577.28</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>965.74</i>
<i>Departments, etc., . . . . .</i>	<i>3,183.53</i>	<i>2,414.79</i>	<i>1,685.30</i>	<i>3,912.96</i>
General administration, . . . . .	281.50	8.87	.81	183.00
Protection of life and property, . . . . .	165.63	75.00	2.70	70.87
Health and sanitation, . . . . .	—	23.79	—	2.20
Highways and bridges, . . . . .	—	592.99	—	700.00
Charities and corrections, . . . . .	2,543.61	821.32	1,328.66	1,662.29
Education, . . . . .	21.11	483.00	276.00	408.05
Libraries and reading rooms, . . . . .	—	218.86	—	297.23
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	171.68	190.96	58.63	308.60
Unclassified, . . . . .	—	—	18.50	280.72
<b>Ordinary revenue, . . . . .</b>	<b>\$46,704.69</b>	<b>\$118,262.83</b>	<b>\$31,164.75</b>	<b>\$45,299.12</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>32.50</i>	<i>18,879.35</i>	<i>24.00</i>	<i>203.62</i>
Revenue, . . . . .	32.50	18,879.35	24.00	203.62
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$46,737.19</b>	<b>\$137,142.18</b>	<b>\$31,188.75</b>	<b>\$45,502.74</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$24,149.08</b>	<b>\$43,500.00</b>	<b>\$8,000.00</b>	<b>\$20,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	7,649.08	—	—	—
Temporary tax loans, . . . . .	16,500.00	43,500.00	8,000.00	20,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>130.00</b>	<b>550.00</b>	<b>214.00</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$71,016.27</b>	<b>\$181,192.18</b>	<b>\$39,402.75</b>	<b>\$65,502.74</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>—</i>	<i><sup>1</sup> 13,725.55</i>	<i><sup>2</sup> 2,923.02</i>	<i><sup>3</sup> 3,079.17</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$71,016.27</b>	<b>\$194,917.73</b>	<b>\$42,325.77</b>	<b>\$68,581.91</b>

<sup>1</sup> Includes water and library balances.<sup>2</sup> Includes library and charity balances.<sup>3</sup> Includes town hall and charity balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 25.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Hardwick</b> Population 3,261	<b>Falmouth</b> Population 3,241	<b>Sutton</b> Population 3,173	<b>East Bridgewater</b> Population 3,169
<b>Fiscal Year Ending,</b>	<b>Jan. 31, 1907</b>	<b>Dec. 31, 1906</b>	<b>Mar. 1, 1907</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$5,013.53	\$19,115.16	\$4,333.05	\$5,305.89
Abatements, rebates, etc., . . . .	499.83	598.18	—	688.11
County, . . . . .	1,855.00	9,380.61	1,434.00	2,552.78
State, . . . . .	2,658.70	9,136.37	2,899.05	2,065.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	787.69	983.00	1,988.43	3,224.71
<i>Celebrations,</i> . . . . .	122.17	209.35	100.00	200.00
<i>Departments, etc.,</i> . . . . .	32,967.47	74,804.59	23,717.64	33,881.65
General administration, . . . . .	2,489.23	11,200.22	1,341.66	2,271.31
Protection of life and property, . .	827.57	7,719.84	116.65	2,820.00
Health and sanitation, . . . . .	957.97	2,300.16	1,541.32	329.09
Highways and bridges, . . . . .	4,211.94	17,828.95	4,469.58	9,049.08
Charities and corrections, . . . .	8,347.88	4,485.88	5,288.20	3,962.32
Education, . . . . .	14,033.38	24,071.04	9,686.82	13,468.49
Libraries and reading rooms, . . .	—	2,863.12	482.33	1,054.26
Recreation, . . . . .	—	743.16	—	—
Interest, . . . . .	1,365.66	3,365.22	666.28	854.21
Unclassified, . . . . .	733.84	227.00	124.80	72.89
<i>Bonds and notes from tax levy,</i> . .	3,500.00	16,500.00	—	1,600.00
<i>Sinking funds from tax levy,</i> . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$42,390.86</b>	<b>\$111,612.10</b>	<b>\$30,139.12</b>	<b>\$44,212.25</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	775.24	13,104.23	63.35	33.00
Expense, . . . . .	775.24	13,104.23	63.35	33.00
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$43,166.10</b>	<b>\$124,716.33</b>	<b>\$30,202.47</b>	<b>\$44,245.25</b>
<b>Capital account,</b> . . . . .	<b>\$6,081.27</b>	<b>\$14,150.26</b>	—	—
General public buildings, . . . . .	—	600.00	—	—
Protection of life and property, . .	129.00	500.00	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	7,205.51	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	454.60	—	—	—
Libraries and reading rooms, . . .	5,497.67	—	—	—
Recreation, . . . . .	—	3,000.00	—	—
Municipal industries, . . . . .	—	2,844.75	—	—
<b>Municipal indebtedness,</b> . . . .	<b>16,500.00</b>	<b>43,500.00</b>	<b>\$7,000.00</b>	<b>\$22,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	16,500.00	43,500.00	7,000.00	22,000.00
<b>Trust funds and bequests,</b> . . .	—	—	—	60.60
<b>Total payments,</b> . . . . .	<b>\$65,747.37</b>	<b>\$182,366.59</b>	<b>\$37,202.47</b>	<b>\$66,305.85</b>
<i>Balance on hand, end of year,</i> . . .	<i>1 5,268.90</i>	<i>2 12,551.14</i>	<i>3 5,123.30</i>	<i>4 2,276.06</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$71,016.27</b>	<b>\$194,917.73</b>	<b>\$42,325.77</b>	<b>\$68,581.91</b>

<sup>1</sup> Includes uncollected taxes.<sup>2</sup> Includes water and library balances.<sup>3</sup> Includes library balance.<sup>4</sup> Includes town hall, charity, and library balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Dalton Population 3,122	Lenox Population 3,058	Nantucket Population 2,930	Oxford Population 2,927
Fiscal Year Ending,	Mar. 1, 1907	Feb. 22, 1907	Dec. 31, 1906	Mar. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$63,523.35</i>	<i>\$91,272.77</i>	<i>\$55,029.54</i>	<i>\$33,017.02</i>
Current year, . . . . .	49,259.20	87,557.99	48,743.92	27,495.12
Previous year, . . . . .	-	-	120.21	-
State, . . . . .	14,264.15	3,714.78	6,165.41	5,521.90
<i>Licenses, . . . . .</i>	<i>331.23</i>	<i>1,952.00</i>	<i>1,831.05</i>	<i>3,182.56</i>
<i>Franchises, . . . . .</i>	<i>476.25</i>	<i>-</i>	<i>-</i>	<i>822.00</i>
<i>Departments, etc., . . . . .</i>	<i>4,611.67</i>	<i>3,576.24</i>	<i>2,169.20</i>	<i>1,434.66</i>
General administration, . . . . .	830.90	2,240.00	499.66	359.70
Protection of life and property, . . . . .	332.25	703.00	112.55	44.28
Health and sanitation, . . . . .	1,219.86	-	-	15.05
Highways and bridges, . . . . .	611.33	298.28	781.26	-
Charities and corrections, . . . . .	565.88	28.96	93.38	732.14
Education, . . . . .	938.41	200.00	178.36	50.97
Libraries and reading rooms, . . . . .	-	-	-	-
Recreation, . . . . .	-	-	-	-
Interest, . . . . .	-	-	292.04	232.52
Unclassified, . . . . .	113.04	106.00	211.95	-
<b>Ordinary revenue, . . . . .</b>	<b>\$68,942.50</b>	<b>\$96,801.01</b>	<b>\$59,029.79</b>	<b>\$38,456.24</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . .</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>605.26</i>
Revenue, . . . . .	-	-	-	605.26
Miscellaneous, . . . . .	-	-	-	-
<b>Total from revenue, . . . . .</b>	<b>\$68,942.50</b>	<b>\$96,801.01</b>	<b>\$59,029.79</b>	<b>\$39,061.50</b>
<b>Capital account, . . . . .</b>	<b>-</b>	<b>-</b>	<b>\$137.00</b>	<b>\$465.00</b>
General public buildings, . . . . .	-	-	-	-
Protection of life and property, . . . . .	-	-	137.00	-
Health and sanitation, . . . . .	-	-	-	-
Highways and bridges, . . . . .	-	-	-	-
Charities and corrections, . . . . .	-	-	-	-
Education, . . . . .	-	-	-	465.00
Libraries and reading rooms, . . . . .	-	-	-	-
Recreation, . . . . .	-	-	-	-
Municipal industries, . . . . .	-	-	-	-
<b>Municipal indebtedness, . . . . .</b>	<b>\$25,000.00</b>	<b>\$30,000.00</b>	<b>40,000.00</b>	<b>13,500.00</b>
Loans, account municipal industries, . . . . .	-	-	-	-
Other loans, . . . . .	-	-	7,000.00	-
Temporary tax loans, . . . . .	25,000.00	30,000.00	33,000.00	13,500.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Trust funds and bequests, . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts, . . . . .</b>	<b>\$93,942.50</b>	<b>\$126,801.01</b>	<b>\$99,166.79</b>	<b>\$53,026.50</b>
<i>Balance on hand, beginning of year, . .</i>	<i>2,894.55</i>	<i>2,725.49</i>	<i>5,089.23</i>	<i>1 12,348.32</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$96,837.05</b>	<b>\$129,526.50</b>	<b>\$104,256.02</b>	<b>\$65,374.82</b>

<sup>1</sup> Includes charity balance and uncollected taxes.

GRADED ACCORDING TO POPULATION OF 1905. *Group 26.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Dalton</b> Population 3,122	<b>Lenox</b> Population 3,058	<b>Nantucket</b> Population 2,930	<b>Oxford</b> Population 2,927
<b>Fiscal Year Ending,</b>	<b>Mar. 1, 1907</b>	<b>Feb. 22, 1907</b>	<b>Dec. 31, 1906</b>	<b>Mar. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$9,147.86	\$11,949.15	\$8,874.03	\$4,919.55
Abatements, rebates, etc., . . . .	—	—	—	420.55
County, . . . . .	5,205.06	6,207.86	3,999.80	1,924.00
State, . . . . .	3,942.80	5,741.29	4,874.23	2,575.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	1,791.78	188.00	3,935.00	1,841.15
<i>Celebrations,</i> . . . . .	33.64	208.10	1,127.98	125.00
<i>Departments, etc.,</i> . . . . .	43,959.34	46,434.18	38,494.42	27,839.61
General administration, . . . . .	4,569.80	4,636.46	3,342.71	1,581.35
Protection of life and property, . .	2,328.00	2,928.40	7,880.84	1,356.27
Health and sanitation, . . . . .	7,543.60	557.00	536.96	353.50
Highways and bridges, . . . . .	8,290.43	10,556.26	8,492.41	4,350.64
Charities and corrections, . . . . .	2,393.05	2,435.45	4,802.04	4,226.68
Education, . . . . .	16,042.82	19,842.97	10,518.37	13,251.11
Libraries and reading rooms, . . . .	821.23	—	1,000.00	1,259.40
Recreation, . . . . .	250.00	—	—	—
Interest, . . . . .	316.87	3,630.39	1,921.09	1,110.66
Unclassified, . . . . .	1,403.54	1,847.25	—	350.00
<i>Bonds and notes from tax levy,</i> . . .	—	16,000.00	4,366.66	—
<i>Sinking funds from tax levy,</i> . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$54,932.62</b>	<b>\$74,779.43</b>	<b>\$56,798.09</b>	<b>\$34,725.31</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, .</i>	1,129.40	500.00	—	803.46
Expense, . . . . .	1,129.40	500.00	—	803.46
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$56,062.02</b>	<b>\$75,279.43</b>	<b>\$56,798.09</b>	<b>\$35,528.77</b>
<b>Capital account,</b> . . . . .	<b>\$11,391.95</b>	<b>\$16,458.37</b>	<b>\$15,074.67</b>	<b>\$7,548.99</b>
General public buildings, . . . . .	—	—	709.67	1,109.67
Protection of life and property, . .	—	—	4,483.00	—
Health and sanitation, . . . . .	—	4,707.30	2,168.88	—
Highways and bridges, . . . . .	5,818.87	10,294.01	7,711.12	1,026.62
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	5,573.08	1,457.06	—	5,412.70
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>25,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>8,500.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	25,000.00	30,000.00	30,000.00	8,500.00
<b>Trust funds and bequests,</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,300.00</b>
<b>Total payments,</b> . . . . .	<b>\$92,453.97</b>	<b>\$121,737.80</b>	<b>\$101,872.76</b>	<b>\$52,877.76</b>
<i>Balance on hand, end of year,</i> . . . .	4,383.08	7,788.70	2,883.26	12,497.06
<b>GRAND TOTAL,</b> . . . . .	<b>\$96,837.05</b>	<b>\$129,526.50</b>	<b>\$104,256.02</b>	<b>\$65,374.82</b>

<sup>1</sup> Includes charity balance and uncollected taxes.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Westport Population 2,867	Billerica Population 2,843	Agawam Population 2,795	Cohasset Population 2,727
Fiscal Year Ending,	Dec. 31, 1906	Feb. 28, 1907	Feb. 28, 1907	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$34,392.03</i>	<i>\$42,010.53</i>	<i>\$33,962.51</i>	<i>\$88,823.21</i>
Current year, . . . . .	23,703.41	26,119.58	25,401.83	74,160.03
Previous years, . . . . .	6,196.82	5,205.51	—	—
State, . . . . .	4,491.80	10,685.44	8,560.68	14,663.18
<i>Licenses, . . . . .</i>	<i>616.02</i>	<i>441.83</i>	<i>3,538.56</i>	<i>2,109.59</i>
<i>Franchises, . . . . .</i>	<i>1,020.27</i>	<i>2,913.64</i>	<i>2,682.55</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>1,217.83</i>	<i>14,818.79</i>	<i>2,464.09</i>	<i>4,512.00</i>
General administration, . . . . .	—	300.78	286.75	378.00
Protection of life and property, . . . . .	30.00	40.82	104.53	56.94
Health and sanitation, . . . . .	93.00	22.99	—	—
Highways and bridges, . . . . .	250.42	2,021.98	—	470.27
Charities and corrections, . . . . .	341.16	1,725.41	1,024.00	1,252.32
Education, . . . . .	73.31	26.30	572.21	—
Libraries and reading rooms, . . . . .	—	—	149.64	1,925.42
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	429.94	426.15	326.96	429.05
Unclassified, . . . . .	—	10,254.36	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$37,246.15</b>	<b>\$60,184.79</b>	<b>\$42,647.71</b>	<b>\$95,444.80</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>40.00</i>	<i>6,837.00</i>	<i>782.41</i>	<i>70.00</i>
Revenue, . . . . .	40.00	6,837.00	782.41	70.00
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$37,286.15</b>	<b>\$67,021.79</b>	<b>\$43,430.12</b>	<b>\$95,514.80</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$9,911.88</b>	<b>\$25,000.00</b>	<b>\$19,108.77</b>	<b>\$60,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	12,108.77	14,000.00
Temporary tax loans, . . . . .	9,911.88	25,000.00	7,000.00	46,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>425.00</b>	<b>4,170.00</b>	<b>—</b>	<b>171.01</b>
<b>Total receipts, . . . . .</b>	<b>\$47,623.03</b>	<b>\$96,191.79</b>	<b>\$62,538.89</b>	<b>\$155,685.81</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>12,086.42</i>	<i>3,383.49</i>	<i>2,091.09</i>	<i><sup>1</sup> 12,849.61</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$59,709.45</b>	<b>\$99,575.28</b>	<b>\$64,629.98</b>	<b>\$168,535.42</b>

<sup>1</sup> Includes library balance and uncollected taxes.

## TOWNS — 1906-1907.

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GRADED ACCORDING TO POPULATION OF 1905. *Group 27.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Westport</b> Population 2,867	<b>BillERICA</b> Population 2,843	<b>Agawam</b> Population 2,795	<b>Cohasset</b> Population 2,727
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1905</b>	<b>Feb. 28, 1907</b>	<b>Feb. 28, 1907</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$4,614.69	\$5,340.85	\$4,354.51	\$16,094.65
Abatements, rebates, etc., . . . .	—	35.00	—	1,823.01
County, . . . . .	2,724.69	2,645.85	1,818.27	6,527.20
State, . . . . .	1,890.00	2,660.00	2,536.24	7,744.44
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	457.00	710.00	726.00	1,339.96
<i>Celebrations,</i> . . . . .	50.00	125.00	75.00	200.00
<i>Departments, etc.,</i> . . . . .	24,247.23	39,875.26	29,927.99	80,369.19
General administration, . . . . .	2,085.70	4,190.72	4,029.71	5,641.67
Protection of life and property, . .	—	5,553.27	796.97	9,893.46
Health and sanitation, . . . . .	374.58	661.84	474.73	781.01
Highways and bridges, . . . . .	7,162.25	11,579.52	7,187.31	25,333.05
Charities and corrections, . . . . .	3,126.88	3,305.34	2,433.25	11,279.38
Education, . . . . .	9,383.98	12,745.49	11,877.35	18,926.33
Libraries and reading rooms, . . . .	64.17	—	910.22	3,808.43
Recreation, . . . . .	—	112.80	46.45	568.01
Interest, . . . . .	1,498.79	1,166.04	2,168.00	3,666.03
Unclassified, . . . . .	550.88	560.24	4.00	471.82
<i>Bonds and notes from tax levy,</i> . .	4,000.00	—	3,000.00	4,575.00
<i>Sinking funds from tax levy,</i> . . .	—	15,909.36	1,000.00	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$33,368.92</b>	<b>\$61,960.47</b>	<b>\$39,083.50</b>	<b>\$102,578.80</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, .</i>	<i>258.50</i>	<i>9,144.64</i>	<i>—</i>	<i>258.94</i>
Expense, . . . . .	258.50	9,144.64	—	258.94
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$33,627.42</b>	<b>\$71,105.11</b>	<b>\$39,083.50</b>	<b>\$102,837.74</b>
<b>Capital account,</b> . . . . .	<b>\$9,896.02</b>	<b>\$3,097.62</b>	<b>\$14,772.30</b>	<b>\$21,951.31</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	4,962.54	2,242.78	—	7,714.08
Charities and corrections, . . . . .	—	—	—	13,900.00
Education, . . . . .	4,933.48	854.84	—	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	337.23
Municipal industries, . . . . .	—	—	14,772.30	—
<b>Municipal indebtedness,</b> . . . . .	<b>9,911.88</b>	<b>20,000.00</b>	<b>7,000.00</b>	<b>24,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	9,911.88	20,000.00	7,000.00	24,000.00
<b>Trust funds and bequests,</b> . . . .	<b>165.33</b>	<b>4,171.68</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$53,600.65</b>	<b>\$98,374.41</b>	<b>\$60,855.80</b>	<b>\$148,789.05</b>
<i>Balance on hand, end of year,</i> . . .	<i>6,108.80</i>	<i>1,200.87</i>	<i>3,774.18</i>	<i>1 19,746.37</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$59,709.45</b>	<b>\$99,575.28</b>	<b>\$64,629.98</b>	<b>\$168,535.42</b>

<sup>1</sup> Includes library balance and uncollected taxes.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Holliston Population 2,663	Medway Population 2,650	Holden Population 2,640	Manchester Population 2,618
Fiscal Year Ending,	Dec. 31, 1906	Feb. 1, 1907	Mar. 1, 1907	Feb. 1, 1907
<i>Taxes,</i> . . . . .	\$31,045.74	\$34,538.87	\$30,515.42	\$161,563.29
Current year, . . . . .	16,240.44	25,153.03	21,158.58	94,580.92
Previous years, . . . . .	9,945.03	5,374.40	4,150.95	8,072.80
State, . . . . .	4,860.27	4,011.44	5,205.89	58,909.57
<i>Licenses,</i> . . . . .	3,022.03	478.14	452.81	883.42
<i>Franchises,</i> . . . . .	—	494.89	—	—
<i>Departments, etc.,</i> . . . . .	1,736.80	3,894.66	1,934.17	4,230.01
General administration, . . . . .	169.00	—	272.75	1,172.14
Protection of life and property, . . . . .	225.91	462.33	25.30	204.00
Health and sanitation, . . . . .	82.25	—	3.00	491.20
Highways and bridges, . . . . .	83.38	1,954.17	738.02	411.67
Charities and corrections, . . . . .	606.52	280.19	539.25	901.49
Education, . . . . .	197.50	943.85	53.99	—
Libraries and reading rooms, . . . . .	25.00	12.51	132.89	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	347.24	241.61	151.47	1,049.51
Unclassified, . . . . .	—	—	17.50	—
<b>Ordinary revenue,</b> . . . . .	<b>\$35,804.57</b>	<b>\$39,406.56</b>	<b>\$32,902.40</b>	<b>\$166,176.72</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	50.00	4,170.51	14,918.82
Revenue, . . . . .	—	50.00	4,170.51	14,918.82
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue,</b> . . . . .	<b>\$35,804.57</b>	<b>\$39,456.56</b>	<b>\$37,072.91</b>	<b>\$181,095.54</b>
<b>Capital account,</b> . . . . .	<b>\$147.50</b>	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	147.50	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>14,000.00</b>	<b>\$22,000.00</b>	<b>\$11,600.00</b>	<b>\$70,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	4,600.00	—
Temporary tax loans, . . . . .	14,000.00	22,000.00	7,000.00	70,000.00
<b>Sinking funds from commissioners,</b> . . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . . .	—	—	—	210.00
<b>Total receipts,</b> . . . . .	<b>\$49,952.07</b>	<b>\$61,456.56</b>	<b>\$48,672.91</b>	<b>\$251,305.54</b>
<i>Balance on hand, beginning of year,</i> . . . . .	4,655.16	55.77	<sup>1</sup> 2,620.26	35,101.20
<b>GRAND TOTAL,</b> . . . . .	<b>\$54,607.23</b>	<b>\$61,512.33</b>	<b>\$51,293.17</b>	<b>\$236,406.74</b>

<sup>1</sup> Includes library balance.



GRADED ACCORDING TO POPULATION OF 1905. *Group 28.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Holliston</b> Population 2,663	<b>Medway</b> Population 2,650	<b>Holden</b> Population 2,640	<b>Manchester</b> Population 2,618
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Feb. 1, 1907</b>	<b>Mar. 1, 1907</b>	<b>Feb. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$4,211.50	\$3,779.73	\$3,251.71	\$25,320.20
Abatements, rebates, etc., . . . . .	—	726.22	—	—
County, . . . . .	1,775.50	1,443.51	1,574.00	13,350.20
State, . . . . .	2,436.00	1,610.00	1,677.71	11,970.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	4,394.60	3,850.68	708.00	1,279.00
<i>Celebrations,</i> . . . . .	125.00	200.00	75.00	1,145.18
<i>Departments, etc.,</i> . . . . .	31,140.33	33,176.78	25,024.12	84,551.30
General administration, . . . . .	2,737.98	2,219.83	2,217.83	9,096.44
Protection of life and property, . . . . .	4,275.01	3,612.35	1,437.13	10,599.07
Health and sanitation, . . . . .	941.21	342.67	95.20	1,021.24
Highways and bridges, . . . . .	4,643.59	10,722.46	4,321.06	27,331.24
Charities and corrections, . . . . .	4,195.65	4,089.89	749.93	3,487.59
Education, . . . . .	12,362.32	11,261.30	12,045.14	21,542.85
Libraries and reading rooms, . . . . .	726.40	372.07	1,168.99	2,497.50
Recreation, . . . . .	364.26	—	—	1,667.00
Interest, . . . . .	793.91	556.21	2,086.40	6,518.37
Unclassified, . . . . .	100.00	—	902.44	790.00
<i>Bonds and notes from tax levy,</i> . . . . .	—	735.00	500.00	30,000.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$39,871.43</b>	<b>\$41,742.19</b>	<b>\$29,558.83</b>	<b>\$142,295.68</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	60.75	2,108.42	14,363.26
Expense, . . . . .	—	60.75	2,108.42	14,363.26
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$39,871.43</b>	<b>\$41,802.94</b>	<b>\$31,667.25</b>	<b>\$156,658.94</b>
<b>Capital account,</b> . . . . .	—	—	<b>\$5,130.82</b>	<b>\$46,867.99</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	3,039.68	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	14,172.80
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	15,640.75
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	6,963.69
Municipal industries, . . . . .	—	—	2,091.14	10,090.75
<b>Municipal indebtedness,</b> . . . . .	<b>\$12,000.00</b>	<b>\$18,000.00</b>	<b>7,000.00</b>	<b>70,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	12,000.00	18,000.00	7,000.00	70,000.00
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$51,871.43</b>	<b>\$59,802.94</b>	<b>\$43,798.07</b>	<b>\$273,526.93</b>
<i>Balance on hand, end of year,</i> . . . . .	2,735.80	1,709.39	1 7,495.10	12,879.81
<b>GRAND TOTAL,</b> . . . . .	<b>\$54,607.23</b>	<b>\$61,512.33</b>	<b>\$51,293.17</b>	<b>\$286,406.74</b>

<sup>1</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	North Brookfield Population 2,617	Seituate Population 2,597	Hopkinton Population 2,585	Barre Population 2,558
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Jan. 31, 1907	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$29,733.42</i>	<i>\$64,185.25</i>	<i>\$44,556.36</i>	<i>\$30,313.45</i>
Current year, . . . . .	19,495.45	44,490.18	26,597.43	25,366.95
Previous years, . . . . .	5,416.91	15,722.96	10,042.45	1,421.81
State, . . . . .	4,821.06	3,972.11	7,916.48	3,524.69
<i>Licenses, . . . . .</i>	<i>401.57</i>	<i>363.06</i>	<i>2,998.77</i>	<i>391.08</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>341.79</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>10,366.45</i>	<i>1,083.57</i>	<i>2,532.72</i>	<i>452.75</i>
General administration, . . . . .	719.85	29.30	375.10	50.00
Protection of life and property, . . . . .	26.09	278.50	210.06	131.42
Health and sanitation, . . . . .	—	248.12	—	—
Highways and bridges, . . . . .	6,216.58	111.30	87.84	26.19
Charities and corrections, . . . . .	586.39	48.85	882.80	13.50
Education, . . . . .	80.00	52.72	261.54	82.00
Libraries and reading rooms, . . . . .	182.73	—	—	—
Recreation, . . . . .	5.00	—	—	—
Interest, . . . . .	286.21	311.78	715.38	149.64
Unclassified, . . . . .	2,263.60	3.00	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$40,501.44</b>	<b>\$65,631.88</b>	<b>\$50,429.64</b>	<b>\$31,157.28</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>4,925.80</i>	<i>—</i>	<i>5,321.64</i>	<i>1,417.68</i>
Revenue, . . . . .	4,925.80	—	5,321.64	1,417.68
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$45,427.24</b>	<b>\$65,631.88</b>	<b>\$55,751.28</b>	<b>\$32,574.96</b>
<b>Capital account, . . . . .</b>	<b>\$30.00</b>	<b>—</b>	<b>\$125.00</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	30.00	—	125.00	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>17,500.00</b>	<b>\$61,000.00</b>	<b>30,000.00</b>	<b>\$24,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	12,500.00	31,000.00	—	17,000.00
Temporary tax loans, . . . . .	5,000.00	30,000.00	30,000.00	7,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>407.00</b>	<b>—</b>	<b>—</b>	<b>17,697.56</b>
<b>Total receipts, . . . . .</b>	<b>\$63,364.24</b>	<b>\$126,631.88</b>	<b>\$85,876.28</b>	<b>\$74,272.52</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 1,824.89</i>	<i>7,343.18</i>	<i><sup>2</sup> 4,111.84</i>	<i><sup>1</sup> 570.68</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$65,189.13</b>	<b>\$133,975.06</b>	<b>\$89,988.12</b>	<b>\$74,843.20</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Includes water balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 29.*

PAYMENTS CLASSIFIED BY OBJECTS.		North Brookfield Population 2,617	Scituate Population 2,597	Hopkinton Population 2,555	Barre Population 2,558
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Jan. 31, 1907	Dec. 31, 1906	
<i>Taxes,</i> . . . . .	\$8,869.33	\$9,114.78	\$5,599.79	\$4,071.96	
Abatements, rebates, etc., . . . .	90.08	1,238.51	697.46	15.60	
County, . . . . .	1,889.00	4,283.49	1,914.76	1,679.00	
State, . . . . .	1,890.25	3,592.78	2,987.57	2,377.36	
Metropolitan water, . . . . .	—	—	—	—	
Metropolitan sewer, . . . . .	—	—	—	—	
Metropolitan park, . . . . .	—	—	—	—	
<i>Soldiers' benefit,</i> . . . . .	1,479.08	3,166.64	3,646.00	566.00	
<i>Celebrations,</i> . . . . .	50.00	100.00	125.00	98.15	
<i>Departments, etc.,</i> . . . . .	32,688.30	47,870.07	34,345.68	25,159.25	
General administration, . . . . .	1,852.29	4,401.84	2,326.85	1,852.92	
Protection of life and property, . .	1,420.60	4,886.55	4,679.72	1,295.44	
Health and sanitation, . . . . .	421.48	369.99	386.22	323.22	
Highways and bridges, . . . . .	9,066.76	12,447.81	5,185.00	5,969.35	
Charities and corrections, . . . . .	3,642.18	5,361.18	5,591.57	2,645.01	
Education, . . . . .	11,111.09	14,811.80	12,491.23	11,857.00	
Libraries and reading rooms, . . . .	1,220.91	500.00	—	522.85	
Recreation, . . . . .	—	5.00	8.55	—	
Interest, . . . . .	3,952.99	4,428.85	3,017.44	448.10	
Unclassified, . . . . .	—	657.05	659.10	245.36	
<i>Bonds and notes from tax levy,</i> . . .	18,500.00	35,000.00	—	—	
<i>Sinking funds from tax levy,</i> . . . .	—	—	2,400.00	—	
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$56,586.71</b>	<b>\$95,251.49</b>	<b>\$46,116.47</b>	<b>\$29,895.36</b>	
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	2,396.72	8.00	5,158.76	—	
Expense, . . . . .	2,396.72	8.00	3,158.76	—	
Sinking funds, . . . . .	—	—	2,000.00	—	
Bonds and notes, . . . . .	—	—	—	—	
<b>Total payments from revenue,</b> . . . .	<b>\$58,983.43</b>	<b>\$95,259.49</b>	<b>\$51,275.23</b>	<b>\$29,895.36</b>	
<b>Capital account,</b> . . . . .	<b>\$4,537.24</b>	<b>\$3,186.40</b>	<b>\$2,249.26</b>	<b>\$37,072.83</b>	
General public buildings, . . . . .	—	—	—	—	
Protection of life and property, . . .	—	2,185.95	—	—	
Health and sanitation, . . . . .	—	—	—	—	
Highways and bridges, . . . . .	4,303.27	1,000.45	954.67	—	
Charities and corrections, . . . . .	233.97	—	—	—	
Education, . . . . .	—	—	—	2,146.70	
Libraries and reading rooms, . . . . .	—	—	—	—	
Recreation, . . . . .	—	—	—	—	
Municipal industries, . . . . .	—	—	1,294.59	34,926.13	
<b>Municipal indebtedness,</b> . . . . .	<b>—</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>7,000.00</b>	
From sinking funds, . . . . .	—	—	—	—	
Temporary tax loans, . . . . .	—	30,000.00	30,000.00	7,000.00	
<b>Trust funds and bequests,</b> . . . . .	<b>407.00</b>	<b>—</b>	<b>—</b>	<b>—</b>	
<b>Total payments,</b> . . . . .	<b>\$63,927.67</b>	<b>\$128,445.89</b>	<b>\$83,524.49</b>	<b>\$73,968.19</b>	
<i>Balance on hand, end of year,</i> . . . .	<sup>1</sup> 1,261.46	<sup>2</sup> 5,529.17	<sup>2</sup> 6,463.63	<sup>1</sup> 875.01	
<b>GRAND TOTAL,</b> . . . . .	<b>\$65,189.13</b>	<b>\$133,975.06</b>	<b>\$89,988.12</b>	<b>\$74,843.20</b>	

<sup>1</sup> Includes library balance.<sup>2</sup> Includes water balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Holbrook Population 2,509	Westford Population 2,413	Lancaster Population 2,406	Groveland Population 2,401
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Mar. 1, 1907</b>	<b>Mar. 1, 1907</b>	<b>Dec. 31, 1906</b>
<i>Taxes, . . . . .</i>	<i>\$34,063.67</i>	<i>\$33,024.87</i>	<i>\$52,044.33</i>	<i>\$27,699.04</i>
Current year, . . . . .	15,388.43	19,260.79	40,674.73	22,714.81
Previous year, . . . . .	12,194.50	2,072.63	401.15	—
State, . . . . .	6,480.74	11,691.45	10,968.45	4,984.23
 <i>Licenses, . . . . .</i>	 <i>313.64</i>	 <i>431.25</i>	 <i>505.58</i>	 <i>334.19</i>
<i>Franchises, . . . . .</i>	<i>614.84</i>	<i>—</i>	<i>—</i>	<i>884.23</i>
 <i>Departments, etc., . . . . .</i>	 <i>4,861.05</i>	 <i>3,066.44</i>	 <i>7,065.40</i>	 <i>1,177.49</i>
General administration, . . . . .	492.50	180.50	197.58	—
Protection of life and property, . . . . .	10.81	280.95	55.00	156.38
Health and sanitation, . . . . .	—	19.87	—	—
Highways and bridges, . . . . .	—	66.66	266.20	93.70
Charities and corrections, . . . . .	608.12	2,319.27	3,304.66	494.57
Education, . . . . .	217.05	1.17	1,047.00	7.65
Libraries and reading rooms, . . . . .	345.00	124.57	619.99	26.08
Recreation, . . . . .	2,200.00	—	—	—
Interest, . . . . .	851.07	73.45	74.97	399.11
Unclassified, . . . . .	136.50	—	1,500.00	—
 <b>Ordinary revenue, . . . . .</b>	 <b>\$39,853.20</b>	 <b>\$36,522.56</b>	 <b>\$59,615.31</b>	 <b>\$30,094.95</b>
 <i>Municipal industries, including water, gas, electric light, and cemeteries, . .</i>	 <i>8,063.11</i>	 <i>370.59</i>	 <i>8,504.25</i>	 <i>67.00</i>
Revenue, . . . . .	8,063.11	370.59	8,504.25	67.00
Miscellaneous, . . . . .	—	—	—	—
 <b>Total from revenue, . . . . .</b>	 <b>\$47,916.31</b>	 <b>\$36,893.15</b>	 <b>\$68,119.56</b>	 <b>\$30,161.95</b>
 <b>Capital account, . . . . .</b>	 <b>—</b>	 <b>—</b>	 <b>—</b>	 <b>\$100.00</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	100.00
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
 <b>Municipal indebtedness, . . . . .</b>	 <b>\$60,000.00</b>	 <b>\$7,000.00</b>	 <b>\$10,000.00</b>	 <b>20,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	60,000.00	7,000.00	10,000.00	20,000.00
 <b>Sinking funds from commissioners, . . . . .</b>	 <b>—</b>	 <b>—</b>	 <b>—</b>	 <b>832.23</b>
 <b>Trust funds and bequests, . . . . .</b>	 <b>—</b>	 <b>—</b>	 <b>850.00</b>	 <b>200.00</b>
 <b>Total receipts, . . . . .</b>	 <b>\$107,916.31</b>	 <b>\$43,893.15</b>	 <b>\$78,969.56</b>	 <b>\$51,294.18</b>
 <i>Balance on hand, beginning of year, . .</i>	 <i>12,328.78</i>	 <i>6,883.22</i>	 <i><sup>1</sup> 21,043.20</i>	 <i><sup>2</sup> 9,762.09</i>
 <b>GRAND TOTAL, . . . . .</b>	 <b>\$120,245.09</b>	 <b>\$50,776.37</b>	 <b>\$100,012.76</b>	 <b>\$61,056.27</b>

<sup>1</sup> Includes water balance.<sup>2</sup> Includes library balance and uncollected taxes.

GRADED ACCORDING TO POPULATION OF 1905. *Group 30.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Holbrook</b> Population 2,509	<b>Westford</b> Population 2,413	<b>Lancaster</b> Population 2,406	<b>Groveland</b> Population 2,401
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Mar. 1, 1907</b>	<b>Mar. 1, 1907</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$3,178.76	\$4,278.08	\$7,615.94	\$2,622.11
Abatements, rebates, etc., . . . . .	—	19.44	—	199.21
County, . . . . .	1,474.90	2,123.64	3,778.00	1,125.90
State, . . . . .	1,703.86	2,135.00	3,837.94	1,297.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	2,102.62	944.00	854.78	3,027.75
<i>Celebrations,</i> . . . . .	100.00	169.50	100.53	75.00
<i>Departments, etc.,</i> . . . . .	29,097.40	27,220.65	43,603.59	21,397.12
General administration, . . . . .	2,758.90	3,183.52	3,201.15	2,172.57
Protection of life and property, . . . . .	4,118.03	453.45	3,501.94	620.68
Health and sanitation, . . . . .	288.95	192.65	639.57	35.60
Highways and bridges, . . . . .	2,264.61	4,693.83	12,108.64	2,857.97
Charities and corrections, . . . . .	3,020.02	3,338.00	5,592.10	3,022.92
Education, . . . . .	10,114.33	12,435.69	14,664.24	10,466.03
Libraries and reading rooms, . . . . .	1,144.34	2,315.18	2,309.57	707.12
Recreation, . . . . .	2,118.90	35.00	—	—
Interest, . . . . .	2,384.35	180.31	1,228.88	1,514.23
Unclassified, . . . . .	884.97	393.02	357.50	—
<i>Bonds and notes from tax levy,</i> . . . . .	1,000.00	1,500.00	4,000.00	667.77
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	2,420.09
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$35,478.78</b>	<b>\$34,112.23</b>	<b>\$56,174.84</b>	<b>\$30,209.84</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	10,967.70	572.84	8,771.26	227.00
Expense, . . . . .	8,217.70	572.84	8,771.26	227.00
Sinking funds, . . . . .	2,750.00	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$46,446.48</b>	<b>\$34,685.07</b>	<b>\$64,946.10</b>	<b>\$30,436.84</b>
<b>Capital account,</b> . . . . .	<b>\$1,145.27</b>	<b>\$5,222.43</b>	<b>\$2,800.73</b>	<b>\$1,616.77</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	345.00	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	5,222.43	—	1,616.77
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	800.27	—	2,800.73	—
<b>Municipal indebtedness,</b> . . . . .	<b>70,000.00</b>	<b>7,000.00</b>	<b>10,000.00</b>	<b>17,832.23</b>
From sinking funds, . . . . .	—	—	—	832.23
Temporary tax loans, . . . . .	70,000.00	7,000.00	10,000.00	17,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>—</b>	<b>—</b>	<b>5,024.00</b>	<b>200.00</b>
<b>Total payments,</b> . . . . .	<b>\$117,591.75</b>	<b>\$46,907.50</b>	<b>\$82,770.83</b>	<b>\$50,085.84</b>
<i>Balance on hand, end of year,</i> . . . . .	2,653.34	3,868.87	<sup>1</sup> 17,241.93	<sup>2</sup> 10,970.43
<b>GRAND TOTAL,</b> . . . . .	<b>\$120,245.09</b>	<b>\$50,776.37</b>	<b>\$100,012.76</b>	<b>\$61,056.27</b>

<sup>1</sup> Includes water and cemetery balances.<sup>2</sup> Includes library balance and uncollected taxes.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Brookfield Population 2,388	Ayer Population 2,386	Somerset Population 2,294	Harwich Population 2,291
Fiscal Year Ending,	Feb. 28, 1907	Mar. 10, 1907	Dec. 31, 1906	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$28,016.96</i>	<i>\$34,349.62</i>	<i>\$20,511.95</i>	<i>\$28,056.65</i>
Current year, . . . . .	16,555.73	25,555.93	15,000.10	12,802.03
Previous years, . . . . .	6,800.88	5,458.92	2,200.50	7,295.29
State, . . . . .	4,660.35	3,334.77	3,311.35	7,959.33
<i>Licenses, . . . . .</i>	<i>3,195.19</i>	<i>337.65</i>	<i>700.00</i>	<i>444.77</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>244.07</i>	<i>1,362.39</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>5,244.71</i>	<i>2,432.14</i>	<i>472.17</i>	<i>2,135.80</i>
General administration, . . . . .	338.50	590.00	29.50	550.00
Protection of life and property, . . . . .	69.09	162.22	96.20	32.20
Health and sanitation, . . . . .	—	—	—	21.31
Highways and bridges, . . . . .	1,053.13	1,066.00	48.75	34.00
Charities and corrections, . . . . .	2,776.18	71.25	107.70	210.62
Education, . . . . .	84.62	168.00	2.50	637.67
Libraries and reading rooms, . . . . .	467.92	—	13.46	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	380.45	374.67	174.06	—
Unclassified, . . . . .	74.82	—	—	650.00
<b>Ordinary revenue, . . . . .</b>	<b>\$36,456.86</b>	<b>\$37,363.48</b>	<b>\$23,046.51</b>	<b>\$30,637.22</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>1,009.38</i>	<i>9,172.08</i>	<i>—</i>	<i>—</i>
Revenue, . . . . .	1,009.38	9,172.08	—	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$37,466.24</b>	<b>\$46,535.56</b>	<b>\$23,046.51</b>	<b>\$30,637.22</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$3,000.00</b>	<b>\$51,500.00</b>	<b>\$21,500.00</b>	<b>\$7,000.00</b>
Loans, account municipal industries, . . . . .	—	21,000.00	—	—
Other loans, . . . . .	—	17,000.00	—	—
Temporary tax loans, . . . . .	3,000.00	13,500.00	21,500.00	7,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$40,466.24</b>	<b>\$98,035.56</b>	<b>\$44,546.51</b>	<b>\$37,637.22</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 3,889.68</i>	<i><sup>2</sup> 2,180.64</i>	<i><sup>3</sup> 267.50</i>	<i>1,196.75</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$44,355.92</b>	<b>\$100,216.20</b>	<b>\$44,814.01</b>	<b>\$38,833.97</b>

<sup>1</sup> Includes library and cemetery balances.<sup>2</sup> Includes water balance.<sup>3</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 31.*

PAYMENTS CLASSIFIED BY OBJECTS.	Brookfield Population 2,388	Ayer Population 2,386	Somerset Population 2,294	Harwich Population 2,291
Fiscal Year Ending,	Feb. 28, 1907	Mar. 10, 1907	Dec. 31, 1906	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$5,413.10	\$4,487.19	\$3,523.95	\$7,141.09
Abatements, rebates, etc., . . . . .	1,458.85	179.92	14.73	1,402.71
County, . . . . .	1,539.00	1,845.13	1,866.92	1,437.35
State, . . . . .	2,415.25	2,462.14	1,642.30	4,301.03
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	1,883.00	652.00	555.00	1,593.00
<i>Celebrations,</i> . . . . .	100.00	448.47	50.00	100.00
<i>Departments, etc.,</i> . . . . .	24,907.66	32,106.84	17,337.43	16,688.27
General administration, . . . . .	2,083.17	3,543.63	1,611.36	2,390.49
Protection of life and property, . . . . .	1,073.21	5,632.94	413.55	251.84
Health and sanitation, . . . . .	30.00	204.67	63.50	79.40
Highways and bridges, . . . . .	3,370.53	7,497.67	3,477.95	2,222.79
Charities and corrections, . . . . .	3,796.99	2,455.96	1,566.64	2,266.03
Education, . . . . .	10,492.96	11,378.89	8,849.70	8,163.77
Libraries and reading rooms, . . . . .	1,331.42	700.00	226.68	75.00
Recreation, . . . . .	287.42	—	—	—
Interest, . . . . .	1,129.33	483.08	1,108.05	902.24
Unclassified, . . . . .	1,312.63	210.00	20.00	336.71
<i>Bonds and notes from tax levy,</i> . . . . .	1,000.00	—	—	4,300.00
<i>Sinking funds from tax levy,</i> . . . . .	—	600.00	500.00	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$33,303.76</b>	<b>\$38,294.50</b>	<b>\$21,966.38</b>	<b>\$29,822.36</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	577.48	13,027.03	—	—
Expense, . . . . .	577.48	4,027.03	—	—
Sinking funds, . . . . .	—	2,000.00	—	—
Bonds and notes, . . . . .	—	7,000.00	—	—
<b>Total payments from revenue,</b> . . . . .	<b>\$33,881.24</b>	<b>\$51,321.53</b>	<b>\$21,966.38</b>	<b>\$29,822.36</b>
<b>Capital account,</b> . . . . .	<b>\$4,082.11</b>	<b>\$34,448.47</b>	<b>\$5,902.34</b>	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	1,093.17	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	4,082.11	—	5,902.34	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	15,998.05	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	17,357.25	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>3,000.00</b>	<b>11,800.00</b>	<b>16,500.00</b>	<b>\$7,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	3,000.00	11,800.00	16,500.00	7,000.00
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$40,963.35</b>	<b>\$97,570.00</b>	<b>\$44,368.72</b>	<b>\$36,822.36</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>1</sup> 3,392.57	<sup>2</sup> 2,646.20	<sup>3</sup> 445.20	2,011.61
<b>GRAND TOTAL,</b> . . . . .	<b>\$44,355.92</b>	<b>\$100,216.20</b>	<b>\$44,814.01</b>	<b>\$38,833.97</b>

<sup>1</sup> Includes library and cemetery balances.<sup>2</sup> Includes water balance.<sup>3</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Groton Population 2,253	Wayland Population 2,220	Kingston Population 2,205	Hanover Population 2,176
Fiscal Year Ending,	Mar. 11, 1907	Feb. 28, 1907	Dec. 31, 1906	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$43,226.74	\$36,299.24	\$26,785.68	\$32,468.28
Current year, . . . . .	30,616.62	30,667.33	20,744.24	16,250.00
Previous years, . . . . .	3,305.10	—	—	9,812.53
State, . . . . .	9,305.02	5,631.91	6,041.44	6,405.70
<i>Licenses,</i> . . . . .	348.63	2,177.67	228.37	284.07
<i>Franchises,</i> . . . . .	—	509.89	592.65	591.33
<i>Departments, etc.,</i> . . . . .	2,775.68	2,645.56	2,347.51	3,039.75
General administration, . . . . .	372.25	130.80	192.00	222.85
Protection of life and property, . . . . .	49.93	50.52	1,262.70	29.64
Health and sanitation, . . . . .	—	—	5.00	—
Highways and bridges, . . . . .	13.00	179.37	23.51	34.23
Charities and corrections, . . . . .	1,849.31	406.20	26.42	2,057.27
Education, . . . . .	115.75	901.17	675.23	9.20
Libraries and reading rooms, . . . . .	244.93	—	—	9.66
Recreation, . . . . .	40.00	—	—	—
Interest, . . . . .	90.51	960.75	153.65	676.90
Unclassified, . . . . .	—	16.75	9.00	—
<b>Ordinary revenue,</b> . . . . .	<b>\$46,351.05</b>	<b>\$41,632.36</b>	<b>\$29,954.21</b>	<b>\$36,383.38</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	3,840.35	4,853.59	87.00
Revenue, . . . . .	—	3,840.35	4,853.59	87.00
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue,</b> . . . . .	<b>\$46,351.05</b>	<b>\$45,472.71</b>	<b>\$34,807.80</b>	<b>\$36,470.38</b>
<b>Capital account,</b> . . . . .	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$27,300.00</b>	<b>\$25,000.00</b>	<b>\$12,002.94</b>	<b>\$23,000.00</b>
Loans, account municipal industries, . . . . .	—	—	5,502.94	—
Other loans, . . . . .	1,800.00	—	—	—
Temporary tax loans, . . . . .	25,500.00	25,000.00	6,500.00	23,000.00
<b>Sinking funds from commissioners,</b> . . . . .	—	<b>484.92</b>	—	—
<b>Trust funds and bequests,</b> . . . . .	—	<b>58.49</b>	—	<b>50.00</b>
<b>Total receipts,</b> . . . . .	<b>\$73,651.05</b>	<b>\$71,016.12</b>	<b>\$46,810.74</b>	<b>\$59,520.38</b>
<i>Balance on hand, beginning of year,</i> . . . . .	<sup>1</sup> 481.12	4,147.66	<sup>2</sup> 5,046.05	6,588.11
<b>GRAND TOTAL,</b> . . . . .	<b>\$74,132.17</b>	<b>\$75,163.68</b>	<b>\$51,856.79</b>	<b>\$66,108.49</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Includes library balance and uncollected taxes.



GRADED ACCORDING TO POPULATION OF 1905. *Group 32.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Groton</b> Population 2,253	<b>Wayland</b> Population 2,220	<b>Kingston</b> Population 2,205	<b>Hanover</b> Population 2,176
<b>Fiscal Year Ending,</b>	<b>Mar 11, 1907</b>	<b>Feb. 28, 1907</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$7,693.29	\$5,789.97	\$4,322.68	\$3,837.75
Abatements, rebates, etc., . . . . .	782.44	1,032.67	330.79	237.44
County, . . . . .	3,411.75	2,019.20	2,206.64	1,990.31
State, . . . . .	3,499.10	2,738.10	1,785.25	1,610.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	1,213.00	1,331.87	1,215.00	3,326.00
<i>Celebrations,</i> . . . . .	325.56	82.99	92.90	150.00
<i>Departments, etc.,</i> . . . . .	29,949.88	29,537.88	22,931.13	26,228.90
General administration, . . . . .	2,503.44	2,020.97	2,714.84	3,823.28
Protection of life and property, . . . . .	2,996.26	1,570.45	1,157.16	265.82
Health and sanitation, . . . . .	162.27	156.48	105.00	238.00
Highways and bridges, . . . . .	6,221.43	4,252.54	5,108.43	5,307.43
Charities and corrections, . . . . .	4,341.23	3,347.34	1,857.58	4,620.26
Education, . . . . .	11,178.01	12,823.26	11,031.10	9,623.44
Libraries and reading rooms, . . . . .	1,669.42	1,189.21	807.07	450.39
Recreation, . . . . .	183.74	—	—	—
Interest, . . . . .	694.08	4,177.63	140.95	1,368.75
Unclassified, . . . . .	—	—	9.00	531.53
<i>Bonds and notes from tax levy,</i> . . . . .	3,500.00	400.00	—	—
<i>Sinking funds from tax levy,</i> . . . . .	—	1,433.80	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$42,681.73</b>	<b>\$38,626.51</b>	<b>\$28,561.71</b>	<b>\$33,542.65</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	47.60	2,373.11	5,378.37	319.53
Expense, . . . . .	47.60	1,148.53	1,789.42	319.53
Sinking funds, . . . . .	—	1,224.58	—	—
Bonds and notes, . . . . .	—	—	3,588.95	—
<b>Total payments from revenue,</b>	<b>\$42,729.33</b>	<b>\$40,999.62</b>	<b>\$33,940.08</b>	<b>\$33,862.18</b>
<b>Capital account,</b> . . . . .	<b>\$4,618.43</b>	<b>—</b>	<b>\$3,103.25</b>	<b>\$1,711.51</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	790.93	—	—	341.51
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	3,827.50	—	—	1,370.00
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	3,103.25	—
<b>Municipal indebtedness,</b> . . . . .	<b>25,500.00</b>	<b>\$25,000.00</b>	<b>6,500.00</b>	<b>23,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	25,500.00	25,000.00	6,500.00	23,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>—</b>	<b>600.00</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$72,847.76</b>	<b>\$66,599.62</b>	<b>\$43,543.33</b>	<b>\$58,573.69</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>1</sup> 1,284.41	8,564.06	<sup>2</sup> 8,313.46	<sup>1</sup> 7,554.80
<b>GRAND TOTAL,</b> . . . . .	<b>\$74,132.17</b>	<b>\$75,163.68</b>	<b>\$51,856.79</b>	<b>\$66,108.49</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Includes library and water balances and uncollected taxes.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Douglas Population 2,120	Deerfield Population 2,112	Weston Population 2,091	Acton Population 2,089
Fiscal Year Ending,	Mar. 1, 1907	Feb. 15, 1907	Feb. 28, 1907	Mar. 12, 1907
<i>Taxes, . . . . .</i>	<i>\$23,303.58</i>	<i>\$26,674.82</i>	<i>\$84,582.04</i>	<i>\$28,004.62</i>
Current year, . . . . .	19,782.38	14,754.62	52,112.94	19,888.70
Previous years, . . . . .	452.28	8,093.07	1,380.31	2,531.68
State, . . . . .	3,068.92	3,827.13	31,088.79	5,584.24
<i>Licenses, . . . . .</i>	<i>4,388.13</i>	<i>2,803.10</i>	<i>384.27</i>	<i>342.77</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>75.79</i>
<i>Departments, etc., . . . . .</i>	<i>3,751.08</i>	<i>2,254.79</i>	<i>4,488.72</i>	<i>3,012.74</i>
General administration, . . . . .	—	40.00	235.01	99.00
Protection of life and property, . . . . .	256.80	—	144.20	71.82
Health and sanitation, . . . . .	—	27.20	6.50	—
Highways and bridges, . . . . .	300.00	147.92	3,080.29	55.16
Charities and corrections, . . . . .	957.13	833.98	—	1,812.50
Education, . . . . .	—	88.50	7.75	409.65
Libraries and reading rooms, . . . . .	—	—	497.00	253.71
Recreation, . . . . .	—	—	99.53	—
Interest, . . . . .	119.30	842.19	418.44	265.90
Unclassified, . . . . .	2,117.85	275.00	—	45.00
<b>Ordinary revenue, . . . . .</b>	<b>\$31,442.79</b>	<b>\$31,732.71</b>	<b>\$89,455.03</b>	<b>\$31,435.92</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>—</i>	<i>—</i>	<i>523.05</i>	<i>1,370.40</i>
Revenue, . . . . .	—	—	523.05	1,370.40
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$31,442.79</b>	<b>\$31,732.71</b>	<b>\$89,978.08</b>	<b>\$32,806.32</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$500.00</b>	<b>\$7,000.00</b>	<b>\$14,795.62</b>	<b>—</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	3,000.00	—	—
Temporary tax loans, . . . . .	500.00	4,000.00	14,795.62	—
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>2,566.78</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$31,942.79</b>	<b>\$38,732.71</b>	<b>\$107,340.48</b>	<b>\$32,806.32</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 6,169.16</i>	<i>2,911.05</i>	<i><sup>2</sup> 22,016.22</i>	<i>10,044.69</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$38,111.95</b>	<b>\$41,643.76</b>	<b>\$129,356.70</b>	<b>\$42,851.01</b>

<sup>1</sup> Includes charity balance.<sup>2</sup> Includes special funds and trust funds.

GRADED ACCORDING TO POPULATION OF 1905. *Group 33.*

PAYMENTS CLASSIFIED BY OBJECTS.	Douglas Population 2,120	Deerfield Population 2,112	Weston Population 2,091	Acton Population 2,089
Fiscal Year Ending,	Mar. 1, 1907	Feb. 15, 1907	Feb. 28, 1907	Mar. 12, 1907
<i>Taxes,</i> . . . . .	\$4,140.99	\$6,099.02	\$18,238.62	\$4,780.58
Abatements, rebates, etc., . . . . .	542.24	411.19	2,762.62	591.75
County, . . . . .	1,259.00	3,201.35	6,719.06	2,088.83
State, . . . . .	2,339.75	2,486.48	6,974.23	2,100.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	1,782.71	—
<i>Soldiers' benefit,</i> . . . . .	1,222.10	1,205.07	164.00	785.00
<i>Celebrations,</i> . . . . .	—	50.00	103.01	100.00
<i>Departments, etc.,</i> . . . . .	15,763.33	21,628.88	58,577.63	25,164.55
General administration, . . . . .	1,259.59	1,969.76	4,057.48	1,892.76
Protection of life and property, . . . . .	666.72	415.29	3,985.31	560.29
Health and sanitation, . . . . .	264.91	155.85	592.69	132.13
Highways and bridges, . . . . .	2,883.06	5,734.15	27,373.56	7,432.75
Charities and corrections, . . . . .	1,908.69	2,053.14	1,218.33	2,972.12
Education, . . . . .	7,545.20	10,332.86	18,698.48	11,180.08
Libraries and reading rooms, . . . . .	625.54	250.00	2,623.23	856.92
Recreation, . . . . .	—	—	28.55	—
Interest, . . . . .	511.60	657.83	—	137.50
Unclassified, . . . . .	98.02	60.00	—	—
<i>Bonds and notes from tax levy,</i> . . . . .	6,500.00	7,000.00	—	—
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$27,626.42</b>	<b>\$35,982.97</b>	<b>\$77,083.26</b>	<b>\$30,830.13</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	30.00	57.92	2,559.67	550.82
Expense, . . . . .	30.00	57.92	2,559.67	550.82
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b> . . . . .	<b>\$27,656.42</b>	<b>\$36,040.89</b>	<b>\$79,642.93</b>	<b>\$31,380.95</b>
<b>Capital account,</b> . . . . .	<b>\$4,018.94</b>	—	<b>\$9,929.41</b>	<b>\$589.50</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	589.50
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	4,018.94	—	6,824.13	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	3,105.28	—
<b>Municipal indebtedness,</b> . . . . .	—	<b>\$4,000.00</b>	<b>15,000.00</b>	—
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	4,000.00	15,000.00	—
<b>Trust funds and bequests,</b> . . . . .	—	—	<b>956.01</b>	<b>2,500.00</b>
<b>Total payments,</b> . . . . .	<b>\$31,675.36</b>	<b>\$40,040.89</b>	<b>\$105,528.35</b>	<b>\$34,470.45</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>1</sup> 6,436.59	1,602.87	<sup>2</sup> 23,828.35	8,380.56
<b>GRAND TOTAL,</b> . . . . .	<b>\$38,111.95</b>	<b>\$41,643.76</b>	<b>\$129,356.70</b>	<b>\$42,851.01</b>

<sup>1</sup> Includes charity balance.<sup>2</sup> Includes special funds and trust funds.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Charlton Population 2,089	Belchertown Population 2,088	Sharon Population 2,085	Norton Population 2,079
Fiscal Year Ending,	Feb. 28, 1907	Feb. 15, 1907	Dec. 31, 1906	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$20,536.02</i>	<i>\$18,479.33</i>	<i>\$41,391.46</i>	<i>\$23,632.69</i>
Current year, . . . . .	14,651.75	11,691.63	21,915.23	18,126.30
Previous years, . . . . .	2,711.01	2,236.08	15,340.60	1,970.03
State, . . . . .	3,173.26	4,551.62	4,135.63	3,536.36
<i>Licenses, . . . . .</i>	<i>1,513.87</i>	<i>318.65</i>	<i>453.85</i>	<i>423.83</i>
<i>Franchises, . . . . .</i>	<i>781.87</i>	<i>—</i>	<i>253.52</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>1,083.10</i>	<i>1,655.11</i>	<i>4,677.62</i>	<i>1,130.61</i>
General administration, . . . . .	59.40	1.00	316.74	9.25
Protection of life and property, . . . . .	22.70	39.87	75.21	28.50
Health and sanitation, . . . . .	2.00	—	12.25	—
Highways and bridges, . . . . .	—	—	54.59	—
Charities and corrections, . . . . .	748.69	1,286.18	1,291.80	778.59
Education, . . . . .	40.00	328.06	682.69	6.00
Libraries and reading rooms, . . . . .	30.73	—	101.12	212.95
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	154.24	—	1,034.62	95.32
Unclassified, . . . . .	25.34	—	1,108.60	—
<b>Ordinary revenue, . . . . .</b>	<b>\$23,914.36</b>	<b>\$20,453.09</b>	<b>\$46,776.45</b>	<b>\$25,187.13</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>136.80</i>	<i>60.00</i>	<i>8,529.47</i>	<i>—</i>
Revenue, . . . . .	136.80	60.00	8,529.47	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$24,051.16</b>	<b>\$20,513.09</b>	<b>\$55,305.92</b>	<b>\$25,187.13</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>\$300.00</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	300.00	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$5,600.00</b>	<b>\$17,000.00</b>	<b>5,000.00</b>	<b>\$15,800.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	6,800.00
Temporary tax loans, . . . . .	5,600.00	17,000.00	5,000.00	9,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>400.00</b>	<b>100.00</b>	<b>—</b>	<b>70.00</b>
<b>Total receipts, . . . . .</b>	<b>\$30,051.16</b>	<b>\$37,613.09</b>	<b>\$60,605.92</b>	<b>\$41,057.13</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>1 1,227.03</i>	<i>1,481.32</i>	<i>12,285.90</i>	<i>2 826.66</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$31,278.19</b>	<b>\$39,094.41</b>	<b>\$72,891.82</b>	<b>\$41,883.79</b>

<sup>1</sup> Includes library and school balances.<sup>2</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 34.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Charlton</b> Population 2,089	<b>Belchertown</b> Population 2,088	<b>Sharon</b> Population 2,085	<b>Norton</b> Population 2,079
<b>Fiscal Year Ending,</b>	<b>Feb. 28, 1907</b>	<b>Feb. 15, 1907</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$3,434.09	\$2,340.04	\$5,427.80	\$3,300.46
Abatements, rebates, etc., . . . .	74.09	88.67	435.89	2.00
County, . . . . .	1,504.00	1,236.12	1,914.23	1,614.63
State, . . . . .	1,856.00	1,015.25	3,077.68	1,683.83
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	1,333.75	2,219.00	939.00	1,205.00
<i>Celebrations,</i> . . . . .	200.00	50.00	125.00	70.00
<i>Departments, etc.,</i> . . . . .	17,608.60	17,737.91	41,269.32	18,476.33
General administration, . . . . .	1,637.12	1,417.17	6,261.93	1,823.72
Protection of life and property, . .	44.02	179.64	1,977.16	244.59
Health and sanitation, . . . . .	313.35	327.89	229.87	79.00
Highways and bridges, . . . . .	5,297.89	3,316.01	8,024.78	2,104.17
Charities and corrections, . . . . .	921.11	2,903.90	3,067.28	2,224.81
Education, . . . . .	8,688.68	8,833.60	11,734.78	10,445.11
Libraries and reading rooms, . . . .	226.58	309.65	541.93	655.75
Recreation, . . . . .	—	—	—	20.00
Interest, . . . . .	308.20	348.05	1,419.64	879.18
Unclassified, . . . . .	171.65	102.00	8,011.95	—
<i>Bonds and notes from tax levy,</i> . . .	—	500.00	4,000.00	650.00
<i>Sinking funds from tax levy,</i> . . . .	—	—	750.00	—
<b>Payments from ordinary revenue,</b> . . . .	<b>\$22,576.44</b>	<b>\$22,846.95</b>	<b>\$52,511.12</b>	<b>\$23,701.79</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	360.54	171.59	5,231.64	—
Expense, . . . . .	360.54	171.59	5,231.64	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$22,936.98</b>	<b>\$23,018.54</b>	<b>\$57,742.76</b>	<b>\$23,701.79</b>
<b>Capital account,</b> . . . . .	—	—	<b>\$2,807.23</b>	<b>\$3,906.81</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . .	—	—	116.75	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	444.72	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	3,906.81
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	2,245.76	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$7,100.00</b>	<b>\$13,000.00</b>	<b>10,000.00</b>	<b>11,800.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	7,100.00	13,000.00	10,000.00	11,800.00
<b>Trust funds and bequests,</b> . . . . .	<b>150.00</b>	<b>100.00</b>	—	—
<b>Total payments,</b> . . . . .	<b>\$30,186.98</b>	<b>\$36,118.54</b>	<b>\$70,549.99</b>	<b>\$39,408.60</b>
<i>Balance on hand, end of year,</i> . . . .	<sup>1</sup> 1,091.21	2,975.87	2,341.83	<sup>2</sup> 2,475.19
<b>GRAND TOTAL,</b> . . . . .	<b>\$31,278.19</b>	<b>\$39,094.41</b>	<b>\$72,891.82</b>	<b>\$41,883.79</b>

<sup>1</sup> Includes library, school, and cemetery balances.<sup>2</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Dighton Population 2,070	Hull Population 2,060	Hopedale Population 2,048	Duxbury Population 2,025
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906	Jan. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$16,261.67</i>	<i>\$85,832.78</i>	<i>\$59,075.78</i>	<i>\$34,409.22</i>
Current year, . . . . .	11,467.05	68,930.35	39,871.63	23,086.31
Previous years, . . . . .	956.78	15,953.22	117.11	5,317.84
State, . . . . .	3,837.84	949.21	19,087.04	6,005.07
 <i>Licenses, . . . . .</i>	 <i>479.35</i>	 <i>10,554.32</i>	 <i>198.01</i>	 <i>349.79</i>
<i>Franchises, . . . . .</i>	<i>1,196.14</i>	<i>837.76</i>	<i>246.35</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>933.87</i>	<i>2,438.82</i>	<i>4,191.58</i>	<i>1,060.15</i>
General administration, . . . . .	22.50	9.00	973.33	14.00
Protection of life and property, . . . . .	—	817.04	46.74	493.53
Health and sanitation, . . . . .	196.81	26.00	—	—
Highways and bridges, . . . . .	1.85	10.75	2,097.41	152.36
Charities and corrections, . . . . .	709.15	208.73	—	242.03
Education, . . . . .	—	—	21.01	—
Libraries and reading rooms, . . . . .	3.56	7.50	209.58	—
Recreation, . . . . .	—	—	516.40	—
Interest, . . . . .	—	1,146.80	327.11	158.23
Unclassified, . . . . .	—	213.00	—	—
 <b>Ordinary revenue, . . . . .</b>	<b>\$18,871.03</b>	<b>\$99,663.68</b>	<b>\$63,711.72</b>	<b>\$35,819.16</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>—</i>	<i>24,719.83</i>	<i>—</i>	<i>31.00</i>
Revenue, . . . . .	—	24,719.83	—	31.00
Miscellaneous, . . . . .	—	—	—	—
 <b>Total from revenue, . . . . .</b>	<b>\$18,871.03</b>	<b>\$124,383.51</b>	<b>\$63,711.72</b>	<b>\$35,850.16</b>
 <b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>\$125.00</b>	<b>—</b>
General public buildings, . . . . .	—	—	125.00	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
 <b>Municipal indebtedness, . . . . .</b>	<b>\$18,500.00</b>	<b>\$42,414.00</b>	<b>10,000.00</b>	<b>\$33,084.17</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	11,000.00	8,900.00	—	15,084.17
Temporary tax loans, . . . . .	7,500.00	33,514.00	10,000.00	18,000.00
 <b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>8,400.00</b>	<b>—</b>	<b>10,402.79</b>
 <b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>1,500.00</b>	<b>—</b>
 <b>Total receipts, . . . . .</b>	<b>\$37,371.03</b>	<b>\$175,197.51</b>	<b>\$75,336.72</b>	<b>\$79,337.12</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 823.52</i>	<i>8,026.45</i>	<i><sup>2</sup> 12,666.32</i>	<i><sup>3</sup> 2,745.50</i>
 <b>GRAND TOTAL, . . . . .</b>	<b>\$38,194.55</b>	<b>\$183,223.96</b>	<b>\$88,003.04</b>	<b>\$82,082.62</b>

<sup>1</sup> Includes library and charity balances.<sup>2</sup> Includes library and cemetery balances.<sup>3</sup> Includes cemetery balance.

## TOWNS — 1906-1907.

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GRADED ACCORDING TO POPULATION OF 1905. *Group 35.*

PAYMENTS CLASSIFIED BY OBJECTS.	Dighton Population 2,070	Hull Population 2,060	Hopedale Population 2,048	Duxbury Population 2,028
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906	Jan. 1, 1907
<i>Taxes,</i> . . . . .	\$2,563.72	\$12,689.35	\$10,777.50	\$5,382.38
Abatements, rebates, etc., . . . . .	—	—	—	571.25
County, . . . . .	1,513.72	5,235.37	5,387.00	2,552.78
State, . . . . .	1,050.00	7,015.93	5,390.50	2,258.35
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	438.05	—	—
<i>Soldiers' benefit,</i> . . . . .	798.00	407.75	472.00	3,524.65
<i>Celebrations,</i> . . . . .	40.00	100.00	50.00	100.00
<i>Departments, etc.,</i> . . . . .	14,396.37	63,748.90	46,342.22	20,884.89
General administration, . . . . .	1,123.23	8,838.60	5,589.79	1,763.37
Protection of life and property, . . . . .	108.83	13,860.57	4,347.76	1,223.73
Health and sanitation, . . . . .	96.00	4,732.46	269.77	523.88
Highways and bridges, . . . . .	2,709.61	12,330.44	15,723.11	5,271.57
Charities and corrections, . . . . .	1,658.90	2,057.93	325.86	2,576.98
Education, . . . . .	8,147.81	14,507.20	14,516.54	7,288.37
Libraries and reading rooms, . . . . .	263.76	440.91	2,705.92	500.00
Recreation, . . . . .	—	290.95	2,187.33	—
Interest, . . . . .	197.75	6,050.59	272.24	1,615.84
Unclassified, . . . . .	90.48	639.25	403.90	121.15
<i>Bonds and notes from tax levy,</i> . . . . .	900.00	—	—	18,000.00
<i>Sinking funds from tax levy,</i> . . . . .	—	16,544.04	—	4,000.00
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$18,698.09</b>	<b>\$93,490.04</b>	<b>\$57,641.72</b>	<b>\$51,891.92</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	12.00	34,710.62	6.55	434.59
Expense, . . . . .	12.00	33,710.62	6.55	434.59
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	1,000.00	—	—
<b>Total payments from revenue,</b> . . . . .	<b>\$18,710.09</b>	<b>\$128,200.66</b>	<b>\$57,648.27</b>	<b>\$52,326.51</b>
<b>Capital account,</b> . . . . .	<b>\$8,104.39</b>	<b>\$9,907.34</b>	<b>\$1,328.07</b>	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	8,104.39	6,763.68	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	3,143.66	—	—
Libraries and reading rooms, . . . . .	—	—	499.67	—
Recreation, . . . . .	—	—	\$28.40	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>7,500.00</b>	<b>41,000.00</b>	<b>10,000.00</b>	<b>\$28,000.00</b>
From sinking funds, . . . . .	—	8,400.00	—	10,000.00
Temporary tax loans, . . . . .	7,500.00	32,600.00	10,000.00	18,000.00
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$34,314.48</b>	<b>\$179,108.00</b>	<b>\$68,976.34</b>	<b>\$80,326.51</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>1</sup> 3,880.07	4,115.96	<sup>2</sup> 19,026.70	<sup>3</sup> 1,756.11
<b>GRAND TOTAL,</b> . . . . .	<b>\$38,194.55</b>	<b>\$183,223.96</b>	<b>\$88,003.04</b>	<b>\$82,082.62</b>

<sup>1</sup> Includes library and charity balances.<sup>2</sup> Includes library, cemetery, and park balances.<sup>3</sup> Includes cemetery balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Upton Population 2,024	Stockbridge Population 2,022	Northfield Population 2,017	Auburn Population 2,006
Fiscal Year Ending,	Feb. 1, 1907	Apr. 1, 1907	Feb. 5, 1907	Feb. 28, 1907
<i>Taxes, . . . . .</i>	<i>\$24,198.13</i>	<i>\$61,578.14</i>	<i>\$25,130.36</i>	<i>\$16,489.22</i>
Current year, . . . . .	19,774.21	54,021.58	20,340.59	14,143.28
Previous years, . . . . .	—	—	1,466.66	—
State, . . . . .	4,423.92	7,556.56	3,323.11	2,345.94
<i>Licenses, . . . . .</i>	<i>386.08</i>	<i>262.44</i>	<i>141.54</i>	<i>423.58</i>
<i>Franchises, . . . . .</i>	<i>60.32</i>	<i>354.09</i>	<i>—</i>	<i>216.45</i>
<i>Departments, etc., . . . . .</i>	<i>1,601.19</i>	<i>1,291.43</i>	<i>744.09</i>	<i>659.64</i>
General administration, . . . . .	192.00	243.36	71.88	70.00
Protection of life and property, . . . . .	102.61	189.83	79.25	20.86
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	502.20	411.52	3.70
Charities and corrections, . . . . .	1,301.58	33.00	69.57	343.70
Education, . . . . .	—	273.04	55.87	3.00
Libraries and reading rooms, . . . . .	—	—	—	218.38
Recreation, . . . . .	—	50.00	—	—
Interest, . . . . .	—	—	56.00	—
Unclassified, . . . . .	5.00	—	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$26,245.72</b>	<b>\$63,486.10</b>	<b>\$26,015.99</b>	<b>\$17,788.89</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>—</i>	<i>—</i>	<i>141.16</i>	<i>88.70</i>
Revenue, . . . . .	—	—	141.16	88.70
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$26,245.72</b>	<b>\$63,486.10</b>	<b>\$26,157.15</b>	<b>\$17,877.59</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$5,300.00</b>	<b>\$13,000.00</b>	<b>\$15,000.00</b>	<b>\$6,500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	5,300.00	13,000.00	15,000.00	6,500.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>35.15</b>	<b>259.99</b>	<b>5,199.00</b>	<b>28.91</b>
<b>Total receipts, . . . . .</b>	<b>\$31,580.87</b>	<b>\$76,746.09</b>	<b>\$46,356.15</b>	<b>\$24,406.50</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>660.73</i>	<i>3,456.19</i>	<i>6,506.65</i>	<i>1 5,170.35</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$32,241.60</b>	<b>\$80,202.28</b>	<b>\$52,862.80</b>	<b>\$29,576.85</b>

<sup>1</sup> Includes library and school balances and uncollected taxes.



## TOWNS — 1906-1907.

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GRADED ACCORDING TO POPULATION OF 1905. *Group 36.*

PAYMENTS CLASSIFIED BY OBJECTS.	Upton Population 2,024	Stockbridge Population 2,022	Northfield Population 2,017	Auburn Population 2,006
Fiscal Year Ending,	Feb. 1, 1907	Apr. 1, 1907	Feb. 5, 1907	Feb. 28, 1907
<i>Taxes,</i> . . . . .	\$2,519.00	\$11,780.46	\$5,067.55	\$2,293.18
Abatements, rebates, etc., . . . . .	—	499.95	885.05	140.03
County, . . . . .	1,259.00	5,300.56	2,724.65	945.00
State, . . . . .	1,260.00	5,979.95	1,457.85	1,208.15
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	3,186.44	1,262.00	427.00	300.00
<i>Celebrations,</i> . . . . .	125.00	78.45	174.13	—
<i>Departments, etc.,</i> . . . . .	18,177.58	37,763.94	16,967.96	15,196.73
General administration, . . . . .	1,606.88	3,683.15	1,902.71	1,989.68
Protection of life and property, . . . . .	944.08	2,667.44	200.10	214.66
Health and sanitation, . . . . .	238.64	2,421.16	139.95	157.00
Highways and bridges, . . . . .	2,957.75	9,829.92	3,052.33	3,013.55
Charities and corrections, . . . . .	2,787.91	1,939.88	1,509.84	1,880.41
Education, . . . . .	7,913.47	14,636.43	7,649.66	7,254.87
Libraries and reading rooms, . . . . .	462.96	900.00	782.41	210.19
Recreation, . . . . .	—	166.25	—	—
Interest, . . . . .	1,205.89	1,087.33	1,621.46	397.84
Unclassified, . . . . .	60.00	432.38	109.50	78.53
<i>Bonds and notes from tax levy,</i> . . . . .	1,000.00	5,100.00	2,500.00	350.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$25,008.02</b>	<b>\$55,984.85</b>	<b>\$25,136.64</b>	<b>\$18,139.91</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	200.00	1,308.03	283.43	139.00
Expense, . . . . .	200.00	1,308.03	283.43	139.00
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b> . . . . .	<b>\$25,208.02</b>	<b>\$57,292.88</b>	<b>\$25,420.07</b>	<b>\$18,278.91</b>
<b>Capital account,</b> . . . . .	—	—	<b>\$1,243.49</b>	<b>\$291.50</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	494.11	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	749.38	191.50
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	100.00
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$6,300.00</b>	<b>\$15,000.00</b>	<b>17,000.00</b>	<b>6,500.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	6,300.00	15,000.00	17,000.00	6,500.00
<b>Trust funds and bequests,</b> . . . . .	—	—	<b>5,371.04</b>	—
<b>Total payments,</b> . . . . .	<b>\$31,508.02</b>	<b>\$72,292.88</b>	<b>\$49,034.60</b>	<b>\$25,070.41</b>
<i>Balance on hand, end of year,</i> . . . . .	733.58	7,909.40	3,828.20	<sup>1</sup> 4,506.44
<b>GRAND TOTAL,</b> . . . . .	<b>\$32,241.60</b>	<b>\$80,202.28</b>	<b>\$52,862.80</b>	<b>\$29,576.85</b>

<sup>1</sup> Includes library and school balances and uncollected taxes.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	West Bridgewater Population 2,006	Dennis Population 1,998	Rehoboth Population 1,991	Sturbridge Population 1,974
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Feb. 5, 1907	Mar. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$18,699.74</i>	<i>\$26,985.14</i>	<i>\$17,593.49</i>	<i>\$20,455.20</i>
Current year, . . . . .	10,876.33	11,367.49	12,233.31	15,518.75
Previous years, . . . . .	3,662.59	10,723.86	2,277.04	1,378.25
State, . . . . .	4,160.82	4,893.79	3,083.14	3,558.20
 <i>Licenses, . . . . .</i>	 <i>398.47</i>	 <i>370.80</i>	 <i>420.69</i>	 <i>1,662.24</i>
<i>Franchises, . . . . .</i>	<i>806.49</i>	<i>—</i>	<i>779.22</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>2,954.41</i>	<i>905.45</i>	<i>1,250.88</i>	<i>1,475.35</i>
General administration, . . . . .	12.50	12.00	9.00	18.50
Protection of life and property, . . . . .	264.00	24.73	85.00	34.80
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	20.54	290.32	—	—
Charities and corrections, . . . . .	1,925.68	406.35	1,052.17	1,370.63
Education, . . . . .	40.00	30.50	36.00	27.25
Libraries and reading rooms, . . . . .	505.72	—	—	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	185.97	—	68.71	24.17
Unclassified, . . . . .	—	141.55	—	—
 <b>Ordinary revenue, . . . . .</b>	<b>\$22,859.11</b>	<b>\$28,260.89</b>	<b>\$20,044.28</b>	<b>\$23,592.79</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Revenue, . . . . .	—	—	—	—
Miscellaneous, . . . . .	—	—	—	—
 <b>Total from revenue, . . . . .</b>	<b>\$22,859.11</b>	<b>\$28,260.89</b>	<b>\$20,044.28</b>	<b>\$23,592.79</b>
 <b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
 <b>Municipal indebtedness, . . . . .</b>	<b>\$4,000.00</b>	<b>\$14,200.00</b>	<b>\$5,000.00</b>	<b>\$7,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	4,000.00	14,200.00	5,000.00	7,000.00
 <b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
 <b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
 <b>Total receipts, . . . . .</b>	<b>\$26,859.11</b>	<b>\$42,460.89</b>	<b>\$25,044.28</b>	<b>\$30,592.79</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 3,872.67</i>	<i>1,748.66</i>	<i>9,099.81</i>	<i>811.22</i>
 <b>GRAND TOTAL, . . . . .</b>	<b>\$30,731.78</b>	<b>\$44,209.55</b>	<b>\$34,144.09</b>	<b>\$31,404.01</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 37.*

PAYMENTS CLASSIFIED BY OBJECTS.	West Bridgewater Population 2,006	Dennis Population 1,998	Rehoboth Population 1,991	Sturbridge Population 1,974
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Feb. 5, 1907	Mar. 1, 1907
<i>Taxes,</i> . . . . .	\$2,828.84	\$3,703.07	\$2,221.89	\$2,776.81
Abatements, rebates, etc., . . . .	—	529.19	—	197.82
County, . . . . .	1,514.36	1,475.18	1,311.89	1,119.00
State, . . . . .	1,314.48	1,698.70	910.00	1,458.99
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	2,526.75	1,066.00	468.95	826.93
<i>Celebrations,</i> . . . . .	200.00	—	20.00	125.00
<i>Departments, etc.,</i> . . . . .	18,554.46	16,675.55	16,988.57	18,899.71
General administration, . . . . .	1,378.26	2,154.36	697.90	999.88
Protection of life and property, . .	283.42	314.14	164.87	403.74
Health and sanitation, . . . . .	156.50	68.69	153.00	17.15
Highways and bridges, . . . . .	4,781.27	1,180.51	5,008.04	3,951.44
Charities and corrections, . . . . .	3,549.38	3,251.03	3,506.94	4,279.36
Education, . . . . .	7,688.21	8,300.11	7,223.10	8,462.25
Libraries and reading rooms, . . . .	463.92	—	—	—
Recreation, . . . . .	200.00	—	—	—
Interest, . . . . .	53.50	1,406.71	234.72	785.89
Unclassified, . . . . .	—	—	—	—
<i>Bonds and notes from tax levy,</i> . . .	—	3,800.00	—	720.00
<i>Sinking funds from tax levy,</i> . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$24,110.05</b>	<b>\$25,244.62</b>	<b>\$19,699.41</b>	<b>\$23,347.45</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	57.64	2.30	—	39.15
Expense, . . . . .	57.64	2.30	—	39.15
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$24,167.69</b>	<b>\$25,246.92</b>	<b>\$19,699.41</b>	<b>\$23,386.60</b>
<b>Capital account,</b> . . . . .	<b>\$489.75</b>	<b>—</b>	<b>—</b>	<b>\$117.25</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	489.75	—	—	117.25
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>3,000.00</b>	<b>\$16,000.00</b>	<b>\$5,000.00</b>	<b>7,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	3,000.00	16,000.00	5,000.00	7,000.00
<b>Trust funds and bequests,</b> . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$27,657.44</b>	<b>\$41,246.92</b>	<b>\$24,699.41</b>	<b>\$30,503.85</b>
<i>Balance on hand, end of year,</i> . . .	1 3,074.34	2,962.63	9,444.68	900.16
<b>GRAND TOTAL,</b> . . . . .	<b>\$30,731.78</b>	<b>\$44,209.55</b>	<b>\$34,144.09</b>	<b>\$31,404.01</b>

<sup>1</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	North- borough Population 1,947	Williams- burg Population 1,943	South- borough Population 1,931	Seekonk Population 1,917
Fiscal Year Ending,	Feb. 1, 1907	Feb. 1, 1907	Dec. 31, 1906	Feb. 20, 1907
<i>Taxes, . . . . .</i>	<i>\$28,249.51</i>	<i>\$20,784.10</i>	<i>\$30,305.16</i>	<i>\$19,061.89</i>
Current year, . . . . .	16,307.13	15,300.43	16,148.66	13,386.53
Previous years, . . . . .	6,393.30	1,135.98	1,544.56	2,750.80
State, . . . . .	5,549.08	4,347.69	12,611.94	2,924.56
<i>Licenses, . . . . .</i>	<i>366.54</i>	<i>181.92</i>	<i>404.04</i>	<i>398.25</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>329.71</i>	<i>1,118.85</i>	<i>1,272.79</i>
<i>Departments, etc., . . . . .</i>	<i>2,341.66</i>	<i>1,305.89</i>	<i>1,049.26</i>	<i>2,412.09</i>
General administration, . . . . .	911.11	98.96	180.65	—
Protection of life and property, . . . . .	1.75	40.00	5.52	25.00
Health and sanitation, . . . . .	8.51	—	—	32.80
Highways and bridges, . . . . .	67.12	16.07	—	—
Charities and corrections, . . . . .	487.69	88.16	428.62	2,071.66
Education, . . . . .	139.03	\$92.21	188.00	125.70
Libraries and reading rooms, . . . . .	275.49	—	6.84	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	450.96	74.49	239.63	156.93
Unclassified, . . . . .	—	96.00	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$30,957.71</b>	<b>\$22,601.62</b>	<b>\$32,877.31</b>	<b>\$23,145.02</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>5,061.66</i>	<i>3,978.92</i>	<i>559.50</i>	<i>38.00</i>
Revenue, . . . . .	5,061.66	3,978.92	559.50	38.00
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$36,019.37</b>	<b>\$26,580.54</b>	<b>\$33,436.81</b>	<b>\$23,183.02</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$8,000.00</b>	<b>\$10,500.00</b>	<b>\$16,000.00</b>	<b>\$13,500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	6,000.00	—
Temporary tax loans, . . . . .	8,000.00	10,500.00	10,000.00	13,500.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>3,257.36</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>670.00</b>	<b>250.00</b>	<b>1,225.00</b>	<b>339.04</b>
<b>Total receipts, . . . . .</b>	<b>\$47,946.73</b>	<b>\$37,330.54</b>	<b>\$50,661.81</b>	<b>\$37,022.06</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 7,840.76</i>	<i><sup>2</sup> 5,409.24</i>	<i><sup>1</sup> 7,790.47</i>	<i>1,731.78</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$55,787.49</b>	<b>\$42,739.78</b>	<b>\$58,452.28</b>	<b>\$38,753.84</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Includes library and water balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 38.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>North- borough Population 1,947</b>	<b>Williams- burg Population 1,943</b>	<b>South- borough Population 1,931</b>	<b>Seekonk Population 1,917</b>
<b>Fiscal Year Ending,</b>	<b>Feb. 1, 1907</b>	<b>Feb. 1, 1907</b>	<b>Dec. 31, 1906</b>	<b>Feb. 20, 1907</b>
<i>Taxes,</i> . . . . .	\$3,480.76	\$2,416.86	\$3,940.06	\$2,782.64
Abatements, rebates, etc., . . . .	—	87.85	10.36	—
County, . . . . .	1,479.00	1,278.76	1,959.00	1,614.63
State, . . . . .	2,001.76	1,050.25	1,970.70	1,168.01
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	622.00	1,059.75	966.00	391.00
<i>Celebrations,</i> . . . . .	60.84	50.00	100.00	—
<i>Departments, etc.,</i> . . . . .	26,049.17	16,828.07	26,757.88	17,665.59
General administration, . . . . .	2,477.39	875.45	2,259.58	1,021.58
Protection of life and property, . .	1,552.93	1,224.39	780.85	343.03
Health and sanitation, . . . . .	94.40	30.50	688.25	141.20
Highways and bridges, . . . . .	6,490.53	3,964.75	7,530.36	6,865.08
Charities and corrections, . . . . .	3,319.97	711.90	2,849.41	2,743.33
Education, . . . . .	9,720.00	9,477.26	11,600.01	6,006.52
Libraries and reading rooms, . . . .	1,062.76	202.19	352.97	* 92.18
Recreation, . . . . .	—	—	55.40	—
Interest, . . . . .	352.47	296.63	641.05	452.67
Unclassified, . . . . .	978.72	45.00	—	—
<i>Bonds and notes from tax levy,</i> . .	1,493.54	—	3,500.00	—
<i>Sinking funds from tax levy,</i> . . .	—	1,000.00	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$31,706.31</b>	<b>\$21,354.68</b>	<b>\$35,263.94</b>	<b>\$20,839.23</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	4,421.77	2,703.70	846.62	—
Expense, . . . . .	4,421.77	2,703.70	846.62	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$36,128.08</b>	<b>\$24,058.38</b>	<b>\$36,110.56</b>	<b>\$20,839.23</b>
<b>Capital account,</b> . . . . .	<b>\$2,800.00</b>	<b>\$2,196.57</b>	<b>\$6,463.02</b>	<b>\$3,228.98</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . .	—	650.00	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	6,463.02	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	2,800.00	—	—	3,228.98
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	1,546.57	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>11,257.36</b>	<b>10,500.00</b>	<b>10,000.00</b>	<b>13,200.00</b>
From sinking funds, . . . . .	3,257.36	—	—	—
Temporary tax loans, . . . . .	8,000.00	10,500.00	10,000.00	13,200.00
<b>Trust funds and bequests,</b> . . . .	<b>400.00</b>	<b>250.00</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$50,585.44</b>	<b>\$37,004.95</b>	<b>\$52,573.58</b>	<b>\$37,268.21</b>
<i>Balance on hand, end of year,</i> . . .	<sup>1</sup> 5,202.05	<sup>2</sup> 5,734.83	<sup>1</sup> 5,878.70	1,485.63
<b>GRAND TOTAL,</b> . . . . .	<b>\$55,787.49</b>	<b>\$42,739.78</b>	<b>\$58,452.28</b>	<b>\$38,753.84</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Includes water balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Avon Population 1,901	Hadley Population 1,895	Merrimac Population 1,884	Shrewsbury Population 1,866
Fiscal Year Ending,	Dec. 31, 1906	Feb. 15, 1907	Jan. 31, 1907	Feb. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$26,085.47</i>	<i>\$20,885.13</i>	<i>\$29,027.46</i>	<i>\$26,720.67</i>
Current year, . . . . .	10,868.80	16,532.79	17,541.43	18,026.02
Previous years, . . . . .	11,009.18	1,661.13	7,543.50	2,243.22
State, . . . . .	4,207.49	2,691.21	3,942.53	6,451.33
<i>Licenses, . . . . .</i>	<i>385.33</i>	<i>1,221.10</i>	<i>152.24</i>	<i>926.37</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>314.32</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>2,682.74</i>	<i>2,156.17</i>	<i>1,504.68</i>	<i>1,357.33</i>
General administration, . . . . .	—	232.00	901.25	184.25
Protection of life and property, . . . . .	710.00	34.00	28.00	98.92
Health and sanitation, . . . . .	—	—	—	11.00
Highways and bridges, . . . . .	—	—	160.37	4.50
Charities and corrections, . . . . .	1,234.18	5.01	106.00	889.27
Education, . . . . .	29.50	1,722.27	21.40	—
Libraries and reading rooms, . . . . .	—	—	17.90	32.67
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	709.06	162.89	269.76	136.72
Unclassified, . . . . .	—	—	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$29,153.54</b>	<b>\$24,262.40</b>	<b>\$30,998.70</b>	<b>\$29,004.27</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>5,298.09</i>	<i>5.00</i>	<i>9,926.75</i>	<i>338.00</i>
Revenue, . . . . .	5,298.09	5.00	9,926.75	338.00
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$34,451.63</b>	<b>\$24,267.40</b>	<b>\$40,925.45</b>	<b>\$29,342.27</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$19,500.00</b>	<b>—</b>	<b>\$30,000.00</b>	<b>—</b>
Loans, account municipal industries, . . . . .	—	—	2,500.00	—
Other loans, . . . . .	14,500.00	—	—	—
Temporary tax loans, . . . . .	5,000.00	—	27,500.00	—
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>\$1,051.64</b>
<b>Total receipts, . . . . .</b>	<b>\$53,951.63</b>	<b>\$24,267.40</b>	<b>\$70,925.45</b>	<b>\$30,393.91</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>3,106.36</i>	<i>13,051.31</i>	<i>14,773.39</i>	<i>28,587.15</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$57,057.99</b>	<b>\$37,318.71</b>	<b>\$75,698.84</b>	<b>\$38,981.06</b>

<sup>1</sup> Includes water, school, and electric light balances.<sup>2</sup> Includes library and cemetery balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 39.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Avon</b> Population 1,901	<b>Hadley</b> Population 1,895	<b>Merrimac</b> Population 1,884	<b>Shrewsbury</b> Population 1,866
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Feb. 15, 1907</b>	<b>Jan. 31, 1907</b>	<b>Feb. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$2,441.88	\$3,206.68	\$4,278.59	\$3,181.90
Abatements, rebates, etc., . . . . .	450.46	84.56	—	—
County, . . . . .	941.42	1,577.12	1,428.00	1,469.00
State, . . . . .	1,050.00	1,545.00	2,850.59	1,712.90
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	1,828.00	201.00	1,638.83	715.00
<i>Celebrations,</i> . . . . .	100.00	25.00	75.00	125.00
<i>Departments, etc.,</i> . . . . .	17,116.65	17,500.37	20,651.49	21,480.75
General administration, . . . . .	1,613.48	2,091.19	1,571.75	2,500.07
Protection of life and property, . . . . .	2,677.24	192.94	2,675.27	841.14
Health and sanitation, . . . . .	159.78	96.35	141.03	396.00
Highways and bridges, . . . . .	1,587.86	2,862.98	3,206.74	4,455.08
Charities and corrections, . . . . .	1,702.49	667.63	1,568.29	2,164.82
Education, . . . . .	7,488.53	9,614.68	10,233.38	8,719.60
Libraries and reading rooms, . . . . .	602.49	317.10	373.46	1,683.54
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	786.02	1,657.50	597.80	352.29
Unclassified, . . . . .	498.76	—	283.77	368.21
<i>Bonds and notes from tax levy,</i> . . . . .	22,300.00	4,000.00	13,500.00	4,620.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$43,786.53</b>	<b>\$24,933.05</b>	<b>\$40,143.91</b>	<b>\$30,122.65</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	4,554.99	146.38	13,813.47	1,044.14
Expense, . . . . .	4,554.99	146.38	13,313.47	1,044.14
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	500.00	—
<b>Total payments from revenue,</b>	<b>\$48,341.52</b>	<b>\$25,079.43</b>	<b>\$53,957.38</b>	<b>\$31,166.79</b>
<b>Capital account,</b> . . . . .	<b>\$1,440.95</b>	<b>\$380.75</b>	<b>\$3,215.41</b>	<b>\$4,111.03</b>
General public buildings, . . . . .	—	—	—	2,903.77
Protection of life and property, . . . . .	1,000.00	380.75	132.21	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	1,207.26
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	440.95	—	3,083.20	—
<b>Municipal indebtedness,</b> . . . . .	<b>5,000.00</b>	<b>—</b>	<b>15,000.00</b>	<b>—</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	5,000.00	—	15,000.00	—
<b>Trust funds and bequests,</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$54,782.47</b>	<b>\$25,460.18</b>	<b>\$72,172.79</b>	<b>\$35,277.82</b>
<i>Balance on hand, end of year,</i> . . . . .	12,275.52	11,858.53	3,526.06	3,703.24
<b>GRAND TOTAL,</b> . . . . .	<b>\$57,057.99</b>	<b>\$37,318.71</b>	<b>\$75,698.84</b>	<b>\$38,981.06</b>

<sup>1</sup> Includes water balance.<sup>2</sup> Includes water, library, school, and electric light balances.<sup>3</sup> Includes library, cemetery, and charity balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Ashburnham Population 1,851	Georgetown Population 1,840	Swansea Population 1,839	Essex Population 1,790
Fiscal Year Ending,	Dec. 31, 1906	Feb. 1, 1907	Dec. 31, 1906	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$21,848.99	\$23,689.03	\$24,184.73	\$19,159.85
Current year, . . . . .	13,900.00	17,301.34	15,636.13	13,185.55
Previous years, . . . . .	4,578.44	628.14	1,272.61	—
State, . . . . .	3,370.55	5,759.55	7,275.99	5,974.30
<i>Licenses,</i> . . . . .	286.10	188.52	425.84	176.41
<i>Franchises,</i> . . . . .	—	844.80	767.85	—
<i>Departments, etc.,</i> . . . . .	1,150.24	526.95	4,095.06	5,661.11
General administration, . . . . .	223.19	17.00	267.80	187.25
Protection of life and property, . . . . .	179.65	96.38	43.00	45.00
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	2.50	—	16.16	1,722.92
Charities and corrections, . . . . .	58.75	333.75	2,885.71	3,440.58
Education, . . . . .	433.67	79.82	123.50	21.50
Libraries and reading rooms, . . . . .	153.49	—	196.59	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	75.49	—	55.30	30.86
Unclassified, . . . . .	23.50	—	507.00	213.00
<b>Ordinary revenue,</b> . . . . .	<b>\$23,285.33</b>	<b>\$25,249.30</b>	<b>\$29,473.48</b>	<b>\$24,997.37</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	1,581.27	—	257.48	86.00
Revenue, . . . . .	1,581.27	—	257.48	86.00
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue,</b> . . . . .	<b>\$24,866.60</b>	<b>\$25,249.30</b>	<b>\$29,730.96</b>	<b>\$25,083.37</b>
<b>Capital account,</b> . . . . .	—	<b>\$991.00</b>	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	991.00	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$17,000.00</b>	<b>4,000.00</b>	<b>\$6,500.00</b>	<b>\$29,388.95</b>
Loans, account municipal industries, . . . . .	2,500.00	—	—	—
Other loans, . . . . .	—	—	—	17,775.00
Temporary tax loans, . . . . .	14,500.00	4,000.00	6,500.00	11,613.95
<b>Sinking funds from commissioners,</b> . . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . . .	<b>4,008.05</b>	—	—	—
<b>Total receipts,</b> . . . . .	<b>\$45,874.65</b>	<b>\$30,240.30</b>	<b>\$36,230.96</b>	<b>\$54,472.32</b>
<i>Balance on hand, beginning of year,</i> . . . . .	<sup>1</sup> 6,419.70	3,808.59	<sup>2</sup> 7,262.99	1,041.99
<b>GRAND TOTAL,</b> . . . . .	<b>\$52,294.35</b>	<b>\$34,048.89</b>	<b>\$43,493.95</b>	<b>\$55,514.31</b>

<sup>1</sup> Includes water balance.<sup>2</sup> Includes library and charity balances.



GRADED ACCORDING TO POPULATION OF 1905. *Group 40.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Ashburnham</b> Population 1,851	<b>Georgetown</b> Population 1,840	<b>Swansea</b> Population 1,839	<b>Essex</b> Population 1,790
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Feb. 1, 1907</b>	<b>Dec. 31, 1906</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$2,239.00	\$2,737.21	\$3,443.62	\$2,594.95
Abatements, rebates, etc., . . . .	—	—	—	66.20
County, . . . . .	1,119.00	1,040.53	2,018.29	1,251.30
State, . . . . .	1,120.00	1,696.68	1,425.33	1,277.45
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	1,404.00	4,391.25	296.00	2,416.61
<i>Celebrations,</i> . . . . .	75.00	75.00	—	40.00
<i>Departments, etc.,</i> . . . . .	19,759.37	16,302.25	18,767.98	21,243.90
General administration, . . . . .	1,920.67	1,051.09	1,792.19	1,745.23
Protection of life and property, . .	1,606.90	1,215.03	240.25	1,224.96
Health and sanitation, . . . . .	94.00	60.95	126.50	352.78
Highways and bridges, . . . . .	4,217.09	3,120.71	4,847.52	4,884.20
Charities and corrections, . . . . .	1,675.33	1,923.60	2,904.56	3,352.57
Education, . . . . .	8,127.16	7,236.11	7,759.28	8,030.50
Libraries and reading rooms, . . . .	943.96	412.39	890.68	—
Recreation, . . . . .	226.37	—	—	—
Interest, . . . . .	365.24	843.99	168.00	802.28
Unclassified, . . . . .	582.65	438.38	39.00	851.38
<i>Bonds and notes from tax levy,</i> . . .	—	2,000.00	—	12,000.00
<i>Sinking funds from tax levy,</i> . . . .	—	—	1,000.00	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$23,477.37</b>	<b>\$25,505.71</b>	<b>\$23,507.60</b>	<b>\$38,295.46</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	1,575.00	—	190.09	178.73
Expense, . . . . .	1,075.00	—	190.09	178.73
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	500.00	—	—	—
<b>Total payments from revenue,</b>	<b>\$25,052.37</b>	<b>\$25,505.71</b>	<b>\$23,697.69</b>	<b>\$38,474.19</b>
<b>Capital account,</b> . . . . .	<b>\$8,091.99</b>	—	<b>\$5,216.32</b>	—
General public buildings, . . . . .	500.00	—	—	—
Protection of life and property, . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	1,126.22	—	5,096.17	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	3,902.52	—	120.15	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	2,563.25	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>14,500.00</b>	<b>\$4,000.00</b>	<b>6,500.00</b>	<b>\$17,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	14,500.00	4,000.00	6,500.00	17,000.00
<b>Trust funds and bequests,</b> . . . .	<b>300.00</b>	—	<b>667.00</b>	—
<b>Total payments,</b> . . . . .	<b>\$47,944.36</b>	<b>\$29,505.71</b>	<b>\$36,081.01</b>	<b>\$55,474.19</b>
<i>Balance on hand, end of year,</i> . . .	<sup>1</sup> 4,349.99	4,543.18	<sup>2</sup> 7,412.94	40.12
<b>GRAND TOTAL,</b> . . . . .	<b>\$52,294.35</b>	<b>\$34,048.89</b>	<b>\$43,493.95</b>	<b>\$55,514.31</b>

<sup>1</sup> Includes water balance.<sup>2</sup> Includes library and charity balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Bourne Population 1,786	Sheffield Population 1,782	Colrain Population 1,780	Hatfield Population 1,779
Fiscal Year Ending,	Dec. 31, 1906	Mar. 1, 1907	Feb. 1, 1907	Mar. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$46,833.01</i>	<i>\$20,606.59</i>	<i>\$17,366.62</i>	<i>\$23,788.26</i>
Current year, . . . . .	29,560.91	16,116.87	11,678.97	19,409.85
Previous years, . . . . .	9,329.77	—	1,430.03	1,370.38
State, . . . . .	7,942.33	4,489.72	4,257.62	3,008.03
<i>Licenses, . . . . .</i>	<i>689.07</i>	<i>1,536.03</i>	<i>329.34</i>	<i>2,147.70</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>1,178.86</i>	<i>1,919.82</i>	<i>262.57</i>	<i>4,284.51</i>
General administration, . . . . .	—	385.28	—	26.00
Protection of life and property, . . . . .	21.05	178.85	41.40	122.00
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	27.94	1,045.08	—	3,877.24
Charities and corrections, . . . . .	267.99	—	80.83	—
Education, . . . . .	64.69	302.50	140.34	249.27
Libraries and reading rooms, . . . . .	50.00	—	—	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	—	8.11	—	—
Unclassified, . . . . .	747.19	—	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$48,700.94</b>	<b>\$24,062.44</b>	<b>\$17,958.53</b>	<b>\$30,220.47</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>—</i>	<i>—</i>	<i>8.00</i>	<i>2,806.00</i>
Revenue, . . . . .	—	—	8.00	2,806.00
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$48,700.94</b>	<b>\$24,062.44</b>	<b>\$17,966.53</b>	<b>\$33,026.47</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$28,400.00</b>	<b>\$1,000.00</b>	<b>\$2,600.00</b>	<b>\$7,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	400.00	—	2,000.00	—
Temporary tax loans, . . . . .	28,000.00	1,000.00	600.00	7,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>75.85</b>	<b>163.00</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$77,100.94</b>	<b>\$25,138.29</b>	<b>\$20,729.53</b>	<b>\$40,026.47</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>5,378.88</i>	<i>4,141.93</i>	<i>2,990.54</i>	<i>1,803.08</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$82,479.82</b>	<b>\$29,280.22</b>	<b>\$23,720.07</b>	<b>\$41,829.55</b>

GRADED ACCORDING TO POPULATION OF 1905. *Group 41.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Bourne</b> Population 1,786	<b>Sheffield</b> Population 1,782	<b>Colrain</b> Population 1,780	<b>Hatfield</b> Population 1,779
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Mar. 1, 1907</b>	<b>Feb. 1, 1907</b>	<b>Mar. 1, 1907</b>
<i>Taxes, . . . . .</i>	<i>\$5,872.74</i>	<i>\$3,643.99</i>	<i>\$2,761.19</i>	<i>\$3,852.28</i>
<i>Abatements, rebates, etc., . . . . .</i>	<i>—</i>	<i>753.65</i>	<i>338.63</i>	<i>—</i>
<i>County, . . . . .</i>	<i>2,988.18</i>	<i>1,480.34</i>	<i>1,498.56</i>	<i>1,832.88</i>
<i>State, . . . . .</i>	<i>2,884.56</i>	<i>1,410.00</i>	<i>924.00</i>	<i>2,019.40</i>
<i>Metropolitan water, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Metropolitan sewer, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Metropolitan park, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Soldiers' benefit, . . . . .</i>	<i>1,748.00</i>	<i>1,141.61</i>	<i>562.15</i>	<i>47.00</i>
<i>Celebrations, . . . . .</i>	<i>114.80</i>	<i>25.00</i>	<i>50.00</i>	<i>125.00</i>
<i>Departments, etc., . . . . .</i>	<i>33,646.50</i>	<i>18,954.66</i>	<i>13,708.95</i>	<i>18,829.97</i>
<i>General administration, . . . . .</i>	<i>3,979.98</i>	<i>1,742.73</i>	<i>831.70</i>	<i>2,500.72</i>
<i>Protection of life and property, . . . . .</i>	<i>497.66</i>	<i>91.12</i>	<i>433.01</i>	<i>122.21</i>
<i>Health and sanitation, . . . . .</i>	<i>154.50</i>	<i>—</i>	<i>182.25</i>	<i>543.74</i>
<i>Highways and bridges, . . . . .</i>	<i>7,803.72</i>	<i>6,052.00</i>	<i>2,027.05</i>	<i>6,277.58</i>
<i>Charities and corrections, . . . . .</i>	<i>3,034.47</i>	<i>2,796.71</i>	<i>1,316.51</i>	<i>401.58</i>
<i>Education, . . . . .</i>	<i>13,621.47</i>	<i>7,374.07</i>	<i>7,586.80</i>	<i>6,096.54</i>
<i>Libraries and reading rooms, . . . . .</i>	<i>939.39</i>	<i>150.00</i>	<i>308.50</i>	<i>300.00</i>
<i>Recreation, . . . . .</i>	<i>7.45</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest, . . . . .</i>	<i>3,299.24</i>	<i>66.67</i>	<i>191.54</i>	<i>2,362.60</i>
<i>Unclassified, . . . . .</i>	<i>308.62</i>	<i>681.36</i>	<i>831.59</i>	<i>225.00</i>
<i>Bonds and notes from tax levy, . . . . .</i>	<i>4,600.00</i>	<i>—</i>	<i>3,000.00</i>	<i>1,600.00</i>
<i>Sinking funds from tax levy, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>861.67</i>
<b>Payments from ordinary revenue, . . . . .</b>	<b>\$45,982.04</b>	<b>\$23,765.26</b>	<b>\$20,082.29</b>	<b>\$25,315.92</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>—</i>	<i>52.15</i>	<i>52.00</i>	<i>100.00</i>
<i>Expense, . . . . .</i>	<i>—</i>	<i>52.15</i>	<i>52.00</i>	<i>100.00</i>
<i>Sinking funds, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds and notes, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Total payments from revenue, . . . . .</b>	<b>\$45,982.04</b>	<b>\$23,817.41</b>	<b>\$20,134.29</b>	<b>\$25,415.92</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>\$6,853.63</b>
<i>General public buildings, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Protection of life and property, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Health and sanitation, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Highways and bridges, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,239.14</i>
<i>Charities and corrections, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Education, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,614.49</i>
<i>Libraries and reading rooms, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Recreation, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Municipal industries, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness, . . . . .</b>	<b>\$30,000.00</b>	<b>\$1,000.00</b>	<b>\$600.00</b>	<b>7,000.00</b>
<i>From sinking funds, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary tax loans, . . . . .</i>	<i>30,000.00</i>	<i>1,000.00</i>	<i>600.00</i>	<i>7,000.00</i>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>7.05</b>	<b>—</b>	<b>—</b>
<b>Total payments, . . . . .</b>	<b>\$75,982.04</b>	<b>\$24,824.46</b>	<b>\$20,734.29</b>	<b>\$39,269.55</b>
<i>Balance on hand, end of year, . . . . .</i>	<i>6,497.78</i>	<i>4,455.76</i>	<i>2,985.78</i>	<i>2,560.00</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$82,479.82</b>	<b>\$29,280.22</b>	<b>\$23,720.07</b>	<b>\$41,829.55</b>

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Townsend Population 1,772	Marshfield Population 1,763	Rutland Population 1,713	Wilbraham Population 1,708
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Mar. 1, 1907	Feb. 22, 1907
<i>Taxes, . . . . .</i>	<i>\$26,192.34</i>	<i>\$32,408.83</i>	<i>\$21,956.49</i>	<i>\$19,101.67</i>
Current year, . . . . .	16,157.93	22,828.51	16,598.28	13,835.79
Previous years, . . . . .	5,320.24	4,291.80	2,472.00	1,279.51
State, . . . . .	4,714.17	5,288.52	2,886.21	3,986.37
<i>Licenses, . . . . .</i>	<i>271.44</i>	<i>452.97</i>	<i>255.66</i>	<i>237.59</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>259.77</i>
<i>Departments, etc., . . . . .</i>	<i>2,467.82</i>	<i>2,366.11</i>	<i>1,213.38</i>	<i>259.80</i>
General administration, . . . . .	264.44	73.00	195.25	—
Protection of life and property, . . . . .	5.00	948.59	10.80	—
Health and sanitation, . . . . .	—	154.90	—	—
Highways and bridges, . . . . .	—	14.00	—	—
Charities and corrections, . . . . .	1,244.46	840.37	51.07	38.19
Education, . . . . .	315.62	225.70	357.50	1.52
Libraries and reading rooms, . . . . .	176.07	—	2.73	12.32
Recreation, . . . . .	50.00	—	—	—
Interest, . . . . .	412.23	49.52	596.03	168.99
Unclassified, . . . . .	—	60.03	—	38.78
<b>Ordinary revenue, . . . . .</b>	<b>\$28,931.60</b>	<b>\$35,227.91</b>	<b>\$23,425.53</b>	<b>\$19,858.83</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>603.15</i>	<i>57.62</i>	<i>2,906.10</i>	<i>7.05</i>
Revenue, . . . . .	603.15	57.62	2,906.10	7.05
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$29,534.75</b>	<b>\$35,285.53</b>	<b>\$26,331.63</b>	<b>\$19,865.88</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$20,875.00</b>	<b>\$8,000.38</b>	<b>\$2,000.00</b>	<b>\$4,400.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	400.00
Temporary tax loans, . . . . .	20,875.00	8,000.38	2,000.00	4,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>3,550.00</b>	<b>150.00</b>	<b>—</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$53,959.75</b>	<b>\$43,435.91</b>	<b>\$28,331.63</b>	<b>\$24,265.88</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>1,243.11</i>	<i>2,977.08</i>	<i>1,951.06</i>	<i>390.49</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$55,202.86</b>	<b>\$46,412.99</b>	<b>\$30,282.69</b>	<b>\$24,656.37</b>

<sup>1</sup> Includes library and cemetery balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 42.*

PAYMENTS CLASSIFIED BY OBJECTS.	Townsend Population 1,772	Marshfield Population 1,763	Rutland Population 1,713	Wilbraham Population 1,708
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Mar. 1, 1907	Feb. 22, 1907
<i>Taxes,</i> . . . . .	\$3,597.33	\$4,233.30	\$2,002.23	\$2,602.49
Abatements, rebates, etc., . . . .	378.93	—	462.23	78.00
County, . . . . .	1,357.74	2,249.91	770.00	1,163.69
State, . . . . .	1,860.66	1,983.39	770.00	1,360.80
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	1,477.40	2,542.00	488.00	426.00
<i>Celebrations,</i> . . . . .	125.00	100.00	25.00	75.00
<i>Departments, etc.,</i> . . . . .	20,187.72	27,797.53	14,602.48	14,519.31
General administration, . . . . .	1,744.63	2,977.55	1,791.09	569.54
Protection of life and property, . .	1,562.38	1,418.86	170.00	167.12
Health and sanitation, . . . . .	102.50	540.63	84.02	134.15
Highways and bridges, . . . . .	3,147.92	9,515.59	2,576.41	2,563.60
Charities and corrections, . . . . .	3,430.15	2,673.82	391.35	1,027.26
Education, . . . . .	8,518.72	9,219.66	6,182.75	9,336.34
Libraries and reading rooms, . . . .	473.59	543.48	143.88	195.03
Recreation, . . . . .	125.82	—	20.00	—
Interest, . . . . .	551.30	907.94	2,968.69	143.09
Unclassified, . . . . .	530.71	—	274.29	383.18
<i>Bonds and notes from tax levy,</i> . . .	1,500.00	1,500.00	2,960.00	—
<i>Sinking funds from tax levy,</i> . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$26,887.45</b>	<b>\$36,172.83</b>	<b>\$20,077.71</b>	<b>\$17,622.80</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	641.06	61.50	2,640.50	31.00
Expense, . . . . .	641.06	61.50	2,640.50	31.00
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b> . . . .	<b>\$27,528.51</b>	<b>\$36,234.33</b>	<b>\$22,718.21</b>	<b>\$17,653.80</b>
<b>Capital account,</b> . . . . .	<b>\$908.77</b>	<b>\$2,541.90</b>	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . .	—	475.50	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	420.79	1,717.00	—	—
Charities and corrections, . . . . .	287.98	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	200.00	349.40	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>21,000.00</b>	<b>7,000.00</b>	<b>\$5,000.00</b>	<b>\$7,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	21,000.00	7,000.00	5,000.00	7,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>3,570.28</b>	<b>150.00</b>	—	—
<b>Total payments,</b> . . . . .	<b>\$27,528.51</b>	<b>\$36,234.33</b>	<b>\$27,718.21</b>	<b>\$24,653.80</b>
<i>Balance on hand, end of year,</i> . . .	<sup>1</sup> 2,195.30	488.76	2,564.48	2.57
<b>GRAND TOTAL,</b> . . . . .	<b>\$55,202.86</b>	<b>\$46,412.99</b>	<b>\$30,282.69</b>	<b>\$24,656.37</b>

<sup>1</sup> Includes library, school, and cemetery balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Shirley Population 1,692	Bellingham Population 1,686	Wilmington Population 1,670	Raynham Population 1,662
Fiscal Year Ending,	Mar. 1, 1907	Feb. 1, 1907	Dec. 31, 1906	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$21,083.25</i>	<i>\$14,887.75</i>	<i>\$25,967.90</i>	<i>\$12,310.35</i>
Current year, . . . . .	15,975.52	9,120.96	10,680.10	5,439.81
Previous years, . . . . .	1,229.03	2,594.35	9,331.31	1,072.68
State, . . . . .	3,878.70	3,172.44	5,956.49	5,797.86
<i>Licenses, . . . . .</i>	<i>301.15</i>	<i>440.61</i>	<i>299.02</i>	<i>274.82</i>
<i>Franchises, . . . . .</i>	<i>-</i>	<i>-</i>	<i>2,157.37</i>	<i>1,402.28</i>
<i>Departments, etc., . . . . .</i>	<i>354.49</i>	<i>14,448.12</i>	<i>4,095.87</i>	<i>503.01</i>
General administration, . . . . .	138.80	21.25	52.75	6.73
Protection of life and property, . . . . .	13.37	25.48	68.25	10.00
Health and sanitation, . . . . .	2.00	-	-	-
Highways and bridges, . . . . .	150.00	11,553.77	1,391.87	-
Charities and corrections, . . . . .	-	2,238.72	1,871.71	167.92
Education, . . . . .	9.50	474.66	2.00	100.00
Libraries and reading rooms, . . . . .	-	3.52	-	-
Recreation, . . . . .	-	-	-	-
Interest, . . . . .	40.82	130.72	709.29	98.36
Unclassified, . . . . .	-	-	-	120.00
<b>Ordinary revenue, . . . . .</b>	<b>\$21,738.89</b>	<b>\$29,776.48</b>	<b>\$32,520.16</b>	<b>\$14,490.46</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>206.33</i>	<i>-</i>	<i>170.05</i>	<i>-</i>
Revenue, . . . . .	206.33	-	170.05	-
Miscellaneous, . . . . .	-	-	-	-
<b>Total from revenue, . . . . .</b>	<b>\$21,945.22</b>	<b>\$29,776.48</b>	<b>\$32,690.21</b>	<b>\$14,490.46</b>
<b>Capital account, . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
General public buildings, . . . . .	-	-	-	-
Protection of life and property, . . . . .	-	-	-	-
Health and sanitation, . . . . .	-	-	-	-
Highways and bridges, . . . . .	-	-	-	-
Charities and corrections, . . . . .	-	-	-	-
Education, . . . . .	-	-	-	-
Libraries and reading rooms, . . . . .	-	-	-	-
Recreation, . . . . .	-	-	-	-
Municipal industries, . . . . .	-	-	-	-
<b>Municipal indebtedness, . . . . .</b>	<b>\$4,000.00</b>	<b>\$18,000.00</b>	<b>\$15,000.00</b>	<b>-</b>
Loans, account municipal industries, . . . . .	-	-	-	-
Other loans, . . . . .	-	7,500.00	-	-
Temporary tax loans, . . . . .	4,000.00	10,500.00	15,000.00	-
<b>Sinking funds from commissioners, . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Trust funds and bequests, . . . . .</b>	<b>449.55</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Total receipts, . . . . .</b>	<b>\$26,394.77</b>	<b>\$47,776.48</b>	<b>\$47,693.21</b>	<b>\$14,490.46</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>2,508.10</i>	<i>3,796.12</i>	<i>525.93</i>	<i>9,094.64</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$28,902.87</b>	<b>\$51,572.60</b>	<b>\$48,219.14</b>	<b>\$23,585.10</b>

GRADED ACCORDING TO POPULATION OF 1905. *Group 43.*

PAYMENTS CLASSIFIED BY OBJECTS.	Shirley Population 1,692	Bellingham Population 1,686	Wilmington Population 1,670	Raynham Population 1,662
Fiscal Year Ending,	Mar. 1, 1907	Feb. 1, 1907	Dec. 31, 1906	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$2,094.41	\$1,746.10	\$2,643.45	\$2,321.52
Abatements, rebates, etc., . . . .	—	10.00	60.34	—
County, . . . . .	1,044.41	815.90	1,288.11	1,362.35
State, . . . . .	1,050.00	920.20	1,295.00	959.17
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	588.00	462.00	412.00	1,345.65
<i>Celebrations,</i> . . . . .	50.00	50.00	114.10	11.00
<i>Departments, etc.,</i> . . . . .	16,985.86	27,318.46	28,617.36	12,885.98
General administration, . . . . .	1,618.82	1,225.98	3,116.91	1,987.50
Protection of life and property, . .	1,736.86	111.76	875.15	—
Health and sanitation, . . . . .	187.25	102.00	193.17	150.75
Highways and bridges, . . . . .	3,311.95	13,474.72	9,332.02	2,285.26
Charities and corrections, . . . . .	1,032.29	3,518.38	3,557.75	2,441.25
Education, . . . . .	7,622.31	7,674.26	9,820.65	5,884.81
Libraries and reading rooms, . . . .	510.91	146.99	427.51	133.91
Recreation, . . . . .	414.31	—	—	2.50
Interest, . . . . .	497.06	771.67	1,084.00	—
Unclassified, . . . . .	54.10	292.70	210.20	—
<i>Bonds and notes from tax levy,</i> . .	1,000.00	1,000.00	1,390.00	—
<i>Sinking funds from tax levy,</i> . . .	—	—	850.00	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$20,718.27</b>	<b>\$30,576.56</b>	<b>\$34,026.91</b>	<b>\$16,564.15</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	130.37	60.35	332.23	—
Expense, . . . . .	130.37	60.35	332.23	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$20,848.64</b>	<b>\$30,636.91</b>	<b>\$34,359.14</b>	<b>\$16,564.15</b>
<b>Capital account,</b> . . . . .	—	<b>\$6,728.20</b>	<b>\$225.00</b>	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	225.00	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	6,728.20	—	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$4,000.00</b>	<b>9,500.00</b>	<b>13,000.00</b>	—
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	4,000.00	9,500.00	13,000.00	—
<b>Trust funds and bequests,</b> . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$24,848.64</b>	<b>\$46,865.11</b>	<b>\$47,584.14</b>	<b>\$16,564.15</b>
<i>Balance on hand, end of year,</i> . . .	4,054.23	<sup>1</sup> 4,707.49	635.00	7,020.93
<b>GRAND TOTAL,</b> . . . . .	<b>\$28,902.87</b>	<b>\$51,572.60</b>	<b>\$48,219.14</b>	<b>\$23,585.10</b>

<sup>1</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Hamilton Population 1,646	Chatham Population 1,634	Sallsbury Population 1,622	Ashland Population 1,597
Fiscal Year Ending,	Feb. 27, 1907	Dec. 31, 1906	Mar. 1, 1907	Jan. 31, 1907
<i>Taxes, . . . . .</i>	<i>\$39,559.99</i>	<i>\$18,300.68</i>	<i>\$14,256.77</i>	<i>\$28,559.14</i>
Current year, . . . . .	26,918.60	9,030.00	8,601.05	20,434.67
Previous years, . . . . .	1,022.33	5,928.69	2,541.85	5,574.68
State, . . . . .	11,619.06	3,341.89	3,113.87	2,549.79
<i>Licenses, . . . . .</i>	<i>382.54</i>	<i>164.60</i>	<i>3,898.45</i>	<i>1,611.00</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>926.56</i>	<i>1,452.89</i>
<i>Departments, etc., . . . . .</i>	<i>1,087.17</i>	<i>1,734.98</i>	<i>2,362.18</i>	<i>4,154.60</i>
General administration, . . . . .	48.00	253.86	.25	767.39
Protection of life and property, . . . . .	162.13	229.36	168.00	71.58
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	334.12	2.63	1,979.48	—
Charities and corrections, . . . . .	—	47.80	180.01	2,458.27
Education, . . . . .	317.02	458.33	17.00	300.00
Libraries and reading rooms, . . . . .	—	—	17.44	28.00
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	220.40	117.00	—	373.21
Unclassified, . . . . .	5.50	626.00	—	156.15
<b>Ordinary revenue, . . . . .</b>	<b>\$41,029.70</b>	<b>\$20,200.16</b>	<b>\$21,443.96</b>	<b>\$35,777.63</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>69.70</i>	<i>—</i>	<i>—</i>	<i>174.62</i>
Revenue, . . . . .	69.70	—	—	174.62
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$41,099.40</b>	<b>\$20,200.16</b>	<b>\$21,443.96</b>	<b>\$35,952.25</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$39,910.70</b>	<b>\$10,866.58</b>	<b>\$3,000.00</b>	<b>\$10,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	14,910.70	5,366.58	—	—
Temporary tax loans, . . . . .	25,000.00	5,500.00	3,000.00	10,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>100.00</b>	<b>680.62</b>	<b>—</b>	<b>100.00</b>
<b>Total receipts, . . . . .</b>	<b>\$81,110.10</b>	<b>\$31,747.36</b>	<b>\$24,443.96</b>	<b>\$46,052.25</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>14,832.97</i>	<i>118.03</i>	<i>1 796.65</i>	<i>2,748.17</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$95,943.07</b>	<b>\$31,865.39</b>	<b>\$25,240.61</b>	<b>\$48,800.42</b>

<sup>1</sup> Includes library balance.



## TOWNS—1906-1907.

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GRADED ACCORDING TO POPULATION OF 1905. *Group 44.*

PAYMENTS CLASSIFIED BY OBJECTS.	Hamilton Population 1,646	Chatham Population 1,634	Salisbury Population 1,622	Ashland Population 1,597
Fiscal Year Ending,	Feb. 27, 1907	Dec. 31, 1906	Mar. 1, 1907	Jan. 31, 1907
<i>Taxes,</i> . . . . .	\$6,775.09	\$2,832.05	\$3,284.23	\$2,564.48
Abatements, rebates, etc., . . . . .	134.63	343.92	—	—
County, . . . . .	3,417.91	1,248.23	858.60	1,079.23
State, . . . . .	3,222.55	1,239.90	2,425.63	1,485.25
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	762.15	870.00	1,933.50	1,999.20
<i>Celebrations,</i> . . . . .	15.00	60.00	—	100.00
<i>Departments, etc.,</i> . . . . .	32,926.13	14,291.53	16,167.57	24,259.61
General administration, . . . . .	2,868.03	2,180.53	2,126.53	3,822.17
Protection of life and property, . . . . .	534.90	52.00	985.85	1,309.64
Health and sanitation, . . . . .	107.30	—	519.83	132.21
Highways and bridges, . . . . .	14,492.02	1,472.56	4,889.75	4,151.77
Charities and corrections, . . . . .	1,181.59	1,616.51	1,224.54	5,959.03
Education, . . . . .	10,254.94	7,378.27	5,043.03	7,382.99
Libraries and reading rooms, . . . . .	400.00	100.00	345.20	1,028.00
Recreation, . . . . .	—	—	47.50	—
Interest, . . . . .	2,434.66	1,336.43	407.01	416.40
Unclassified, . . . . .	652.69	155.23	578.33	57.40
<i>Bonds and notes from tax levy,</i> . . . . .	2,150.00	296.57	500.00	1,000.00
<i>Sinking funds from tax levy,</i> . . . . .	—	1,085.79	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$42,628.37</b>	<b>\$19,435.94</b>	<b>\$21,885.30</b>	<b>\$29,923.29</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	216.73	—	9.50	611.12
Expense, . . . . .	216.73	—	9.50	611.12
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b> . . . . .	<b>\$42,845.10</b>	<b>\$19,435.94</b>	<b>\$21,894.80</b>	<b>\$30,534.41</b>
<b>Capital account,</b> . . . . .	<b>\$14,680.83</b>	<b>\$6,571.11</b>	—	<b>\$6,432.98</b>
General public buildings, . . . . .	—	—	—	4,155.24
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	6,571.11	—	—
Charities and corrections, . . . . .	—	—	—	627.16
Education, . . . . .	14,680.83	—	—	1,650.58
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>35,000.00</b>	<b>5,500.00</b>	<b>\$2,500.00</b>	<b>8,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	35,000.00	5,500.00	2,500.00	8,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>100.00</b>	—	—	—
<b>Total payments,</b> . . . . .	<b>\$92,625.93</b>	<b>\$31,507.05</b>	<b>\$24,394.80</b>	<b>\$44,967.39</b>
<i>Balance on hand, end of year,</i> . . . . .	3,317.14	358.84	1 845.81	3,333.03
<b>GRAND TOTAL,</b> . . . . .	<b>\$95,943.07</b>	<b>\$31,865.39</b>	<b>\$25,240.61</b>	<b>\$48,800.42</b>

<sup>1</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	West Boylston Population 1,571	Norwell Population 1,534	Shelburne Population 1,515	Buckland Population 1,500
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Feb. 1, 1907	Feb. 1, 1907
<i>Taxes,</i> . . . . .	\$24,115.39	\$24,761.16	\$22,212.30	\$15,259.41
Current year, . . . . .	20,826.61	13,169.14	19,715.79	10,864.62
Previous years, . . . . .	246.09	3,394.92	—	809.07
State, . . . . .	3,042.69	8,197.10	2,496.51	3,585.72
 <i>Licenses,</i> . . . . .	 228.04	 354.25	 1,580.22	 3,645.07
<i>Franchises,</i> . . . . .	702.00	271.93	—	—
 <i>Departments, etc.,</i> . . . . .	 2,814.48	 1,026.03	 1,837.40	 2,053.41
General administration, . . . . .	21.00	.40	883.01	470.60
Protection of life and property, . . . . .	151.76	14.93	65.00	58.00
Health and sanitation, . . . . .	2.00	—	30.00	16.00
Highways and bridges, . . . . .	—	200.00	303.01	799.71
Charities and corrections, . . . . .	2,423.77	655.88	29.96	662.75
Education, . . . . .	11.38	—	526.42	14.20
Libraries and reading rooms, . . . . .	10.67	—	—	—
Recreation, . . . . .	76.57	—	—	—
Interest, . . . . .	117.33	142.82	—	32.15
Unclassified, . . . . .	—	12.00	—	—
 <b>Ordinary revenue, . . . . .</b>	 <b>\$27,859.91</b>	 <b>\$26,413.37</b>	 <b>\$25,629.92</b>	 <b>\$20,957.89</b>
 <i>Municipal industries, including water,   gas, electric light, and cemeteries, . . . . .</i>	 50.00	 10.00	 —	 —
Revenue, . . . . .	50.00	10.00	—	—
Miscellaneous, . . . . .	—	—	—	—
 <b>Total from revenue, . . . . .</b>	 <b>\$27,909.91</b>	 <b>\$26,423.37</b>	 <b>\$25,629.92</b>	 <b>\$20,957.89</b>
 <b>Capital account, . . . . .</b>	 —	 <b>\$350.00</b>	 —	 —
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	200.00	—	—
Education, . . . . .	—	150.00	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
 <b>Municipal indebtedness, . . . . .</b>	 <b>\$7,300.00</b>	 <b>6,000.00</b>	 <b>\$5,500.00</b>	 <b>\$6,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	1,500.00	—
Temporary tax loans, . . . . .	7,300.00	6,000.00	4,000.00	6,000.00
 <b>Sinking funds from commissioners, . . . . .</b>	 —	 —	 —	 <b>70.39</b>
 <b>Trust funds and bequests, . . . . .</b>	 50.00	 —	 500.00	 —
 <b>Total receipts, . . . . .</b>	 <b>\$35,259.91</b>	 <b>\$32,773.37</b>	 <b>\$31,629.92</b>	 <b>\$27,028.28</b>
 <i>Balance on hand, beginning of year, . . . . .</i>	 1 6,834.93	 1,980.02	 548.18	 941.54
 <b>GRAND TOTAL, . . . . .</b>	 <b>\$42,094.84</b>	 <b>\$34,753.39</b>	 <b>\$32,178.10</b>	 <b>\$27,969.82</b>

1 Includes cemetery and park balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 45.*

PAYMENTS CLASSIFIED BY OBJECTS.	West Boylston Population 1,571	Norwell Population 1,534	Shelburne Population 1,515	Buckland Population 1,500
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Feb. 1, 1907	Feb. 1, 1907
<i>Taxes,</i> . . . . .	\$2,379.15	\$3,159.67	\$6,074.66	\$3,098.00
Abatements, rebates, etc., . . . .	522.28	107.24	1,235.33	388.24
County, . . . . .	875.00	1,687.43	2,043.49	1,362.33
State, . . . . .	981.87	1,365.00	2,795.84	1,347.43
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	800.00	2,682.00	814.00	564.99
<i>Celebrations,</i> . . . . .	170.00	100.00	50.00	25.00
<i>Departments, etc.,</i> . . . . .	25,722.06	16,260.16	20,504.65	15,409.82
General administration, . . . . .	2,542.17	1,199.94	1,943.31	806.37
Protection of life and property, . .	246.23	258.36	725.51	667.09
Health and sanitation, . . . . .	248.67	82.90	1,630.37	46.40
Highways and bridges, . . . . .	6,313.48	2,732.68	4,354.56	3,239.65
Charities and corrections, . . . . .	5,672.61	2,609.92	191.31	1,061.80
Education, . . . . .	9,719.66	8,836.99	7,583.19	6,550.76
Libraries and reading rooms, . . . .	764.57	—	602.00	150.00
Recreation, . . . . .	70.40	25.00	—	—
Interest, . . . . .	144.27	484.37	963.05	1,123.39
Unclassified, . . . . .	—	30.00	2,511.35	1,764.36
<i>Bonds and notes from tax levy,</i> . . .	—	1,500.00	—	2,000.00
<i>Sinking funds from tax levy,</i> . . . .	—	—	500.00	345.89
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$29,071.21</b>	<b>\$23,701.83</b>	<b>\$27,943.31</b>	<b>\$21,443.20</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	246.00	144.76	39.40	—
Expense, . . . . .	246.00	144.76	39.40	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$29,317.21</b>	<b>\$23,846.59</b>	<b>\$27,982.71</b>	<b>\$21,443.20</b>
<b>Capital account,</b> . . . . .	—	<b>\$2,930.44</b>	—	—
General public buildings, . . . . .	—	181.65	—	—
Protection of life and property, . .	—	152.07	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	2,596.72	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$7,300.00</b>	<b>5,000.00</b>	<b>\$4,000.00</b>	<b>\$6,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	7,300.00	5,000.00	4,000.00	6,000.00
<b>Trust funds and bequests,</b> . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$36,617.21</b>	<b>\$31,777.03</b>	<b>\$31,982.71</b>	<b>\$27,443.20</b>
<i>Balance on hand, end of year,</i> . . .	1 5,477.63	2,976.86	195.39	526.62
<b>GRAND TOTAL,</b> . . . . .	<b>\$42,094.84</b>	<b>\$34,753.39</b>	<b>\$32,178.10</b>	<b>\$27,969.82</b>

1 Includes cemetery and park balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Hanson Population 1,490	Newbury Population 1,480	Freetown Population 1,470	Hinsdale Population 1,452
Fiscal Year Ending,	Dec. 31, 1906	Jan. 31, 1907	Dec. 31, 1906	Mar. 5, 1907
<i>Taxes, . . . . .</i>	\$23,088.81	\$21,892.99	\$14,899.01	\$12,073.27
Current year, . . . . .	11,814.45	10,409.43	9,349.69	8,393.57
Previous years, . . . . .	3,775.37	3,929.18	1,927.62	578.58
State, . . . . .	7,498.99	7,554.38	3,621.70	3,101.12
<i>Licenses, . . . . .</i>	236.79	152.62	217.66	123.02
<i>Franchises, . . . . .</i>	1,181.95	—	514.54	169.69
<i>Departments, etc., . . . . .</i>	597.49	2,214.82	2,317.09	445.35
General administration, . . . . .	—	30.50	114.30	143.50
Protection of life and property, . . . . .	73.74	10.00	16.70	12.20
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	2,071.32	37.92	—
Charities and corrections, . . . . .	187.50	7.00	1,597.48	183.05
Education, . . . . .	60.41	—	5.25	49.89
Libraries and reading rooms, . . . . .	—	—	9.48	49.64
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	263.84	—	87.65	7.07
Unclassified, . . . . .	12.00	96.00	448.31	—
<b>Ordinary revenue, . . . . .</b>	<b>\$25,105.04</b>	<b>\$24,260.43</b>	<b>\$17,948.20</b>	<b>\$12,811.33</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	—	—	74.45	43.50
Revenue, . . . . .	—	—	74.45	43.50
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$25,105.04</b>	<b>\$24,260.43</b>	<b>\$18,022.65</b>	<b>\$12,854.83</b>
<b>Capital account, . . . . .</b>	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$6,000.00</b>	<b>\$34,300.00</b>	<b>\$9,543.78</b>	<b>\$3,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	19,800.00	3,543.78	—
Temporary tax loans, . . . . .	6,000.00	14,500.00	6,000.00	3,000.00
<b>Sinking funds from commissioners, . . . . .</b>	—	—	—	—
<b>Trust funds and bequests, . . . . .</b>	<b>100.00</b>	—	—	—
<b>Total receipts, . . . . .</b>	<b>\$31,205.04</b>	<b>\$58,560.43</b>	<b>\$27,566.43</b>	<b>\$15,854.83</b>
<i>Balance on hand, beginning of year, . . . . .</i>	4,488.17	1,007.89	1,296.77	<sup>1</sup> 335.68
<b>GRAND TOTAL, . . . . .</b>	<b>\$35,693.21</b>	<b>\$59,568.32</b>	<b>\$28,863.20</b>	<b>\$16,190.51</b>

<sup>1</sup> Includes library, school, and cemetery balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 46.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Hanson</b> Population 1,490	<b>Newbury</b> Population 1,480	<b>Freetown</b> Population 1,470	<b>Hinsdale</b> Population 1,452
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Jan. 31, 1907</b>	<b>Dec. 31, 1906</b>	<b>Mar. 5, 1907</b>
<i>Taxes,</i> . . . . .	\$2,030.91	\$2,922.33	\$2,641.96	\$1,771.49
Abatements, rebates, etc., . . . . .	152.49	—	174.69	—
County, . . . . .	1,038.42	1,388.73	1,412.80	1,002.81
State, . . . . .	840.00	1,533.60	1,054.47	768.68
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	2,579.75	3,100.82	1,273.86	382.00
<i>Celebrations,</i> . . . . .	50.00	—	35.00	10.75
<i>Departments, etc.,</i> . . . . .	18,587.24	16,630.86	11,151.39	9,652.28
General administration, . . . . .	1,190.70	850.50	1,165.79	794.54
Protection of life and property, . . . . .	598.62	160.15	73.74	719.41
Health and sanitation, . . . . .	—	196.50	65.00	20.00
Highways and bridges, . . . . .	7,441.99	6,121.63	1,795.66	1,387.53
Charities and corrections, . . . . .	2,173.84	1,020.07	2,890.11	952.88
Education, . . . . .	5,528.81	6,933.31	4,582.07	5,485.70
Libraries and reading rooms, . . . . .	323.40	—	134.48	203.69
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	706.36	1,065.20	445.14	88.53
Unclassified, . . . . .	623.52	283.50	—	—
<i>Bonds and notes from tax levy,</i> . . . . .	2,300.00	9,800.00	—	—
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$25,547.90</b>	<b>\$32,454.01</b>	<b>\$15,102.81</b>	<b>\$11,816.52</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	48.85	—	83.55	3.30
Expense, . . . . .	48.85	—	83.55	3.30
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$25,596.75</b>	<b>\$32,454.01</b>	<b>\$15,186.36</b>	<b>\$11,819.82</b>
<b>Capital account,</b> . . . . .	—	<b>\$7,626.59</b>	<b>\$5,744.15</b>	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	299.46	2,744.15	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	7,327.13	3,000.00	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$6,000.00</b>	<b>13,550.00</b>	<b>6,000.00</b>	<b>\$4,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	6,000.00	13,550.00	6,000.00	4,000.00
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$31,596.75</b>	<b>\$53,630.60</b>	<b>\$26,930.51</b>	<b>\$15,819.82</b>
<i>Balance on hand, end of year,</i> . . . . .	4,006.46	5,937.72	1,932.69	1,370.69
<b>GRAND TOTAL,</b> . . . . .	<b>\$35,693.21</b>	<b>\$59,568.32</b>	<b>\$28,863.20</b>	<b>\$16,190.51</b>

<sup>1</sup> Includes library, school, and cemetery balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Huntington Population 1,451	Sandwich Population 1,433	Wrentham Population 1,428	Yarmouth Population 1,422
Fiscal Year Ending,	Feb. 1, 1907	Dec. 31, 1906	Jan. 31, 1907	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$13,825.37</i>	<i>\$19,784.38</i>	<i>\$23,281.43</i>	<i>\$32,253.83</i>
Current year, . . . . .	10,642.30	7,896.64	16,822.73	16,419.55
Previous years, . . . . .	652.19	7,651.42	2,528.24	9,846.00
State, . . . . .	2,530.88	4,236.32	3,930.46	5,993.28
<i>Licenses, . . . . .</i>	<i>1,467.60</i>	<i>207.90</i>	<i>306.78</i>	<i>309.00</i>
<i>Franchises, . . . . .</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Departments, etc., . . . . .</i>	<i>2,025.06</i>	<i>1,572.03</i>	<i>1,818.12</i>	<i>2,135.80</i>
General administration, . . . . .	167.39	126.25	247.00	.10
Protection of life and property, . . . . .	41.45	211.01	425.00	305.45
Health and sanitation, . . . . .	-	-	-	-
Highways and bridges, . . . . .	1.57	6.00	47.90	217.71
Charities and corrections, . . . . .	434.80	552.30	532.30	308.45
Education, . . . . .	1,348.60	-	163.44	1,160.54
Libraries and reading rooms, . . . . .	5.03	68.90	244.20	-
Recreation, . . . . .	-	-	-	-
Interest, . . . . .	26.22	367.90	106.28	-
Unclassified, . . . . .	-	239.67	52.00	143.55
<b>Ordinary revenue, . . . . .</b>	<b>\$17,318.03</b>	<b>\$21,564.31</b>	<b>\$25,406.33</b>	<b>\$34,703.63</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Revenue, . . . . .	-	-	-	-
Miscellaneous, . . . . .	-	-	-	-
<b>Total from revenue, . . . . .</b>	<b>\$17,318.03</b>	<b>\$21,564.31</b>	<b>\$25,406.33</b>	<b>\$34,703.63</b>
<b>Capital account, . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
General public buildings, . . . . .	-	-	-	-
Protection of life and property, . . . . .	-	-	-	-
Health and sanitation, . . . . .	-	-	-	-
Highways and bridges, . . . . .	-	-	-	-
Charities and corrections, . . . . .	-	-	-	-
Education, . . . . .	-	-	-	-
Libraries and reading rooms, . . . . .	-	-	-	-
Recreation, . . . . .	-	-	-	-
Municipal industries, . . . . .	-	-	-	-
<b>Municipal indebtedness, . . . . .</b>	<b>\$4,000.00</b>	<b>\$4,500.00</b>	<b>\$1,500.00</b>	<b>\$2,000.00</b>
Loans, account municipal industries, . . . . .	-	-	-	-
Other loans, . . . . .	-	500.00	-	-
Temporary tax loans, . . . . .	4,000.00	4,000.00	1,500.00	2,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Trust funds and bequests, . . . . .</b>	<b>62.50</b>	<b>-</b>	<b>-</b>	<b>1,001.96</b>
<b>Total receipts, . . . . .</b>	<b>\$21,380.53</b>	<b>\$26,064.31</b>	<b>\$26,906.33</b>	<b>\$37,705.59</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>1 8.01</i>	<i>1 425.23</i>	<i>9,688.08</i>	<i>3,163.43</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$21,388.54</b>	<b>\$26,489.54</b>	<b>\$36,594.41</b>	<b>\$40,869.02</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 47.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Huntington</b> Population 1,451	<b>Sandwich</b> Population 1,433	<b>Wrentham</b> Population 1,428	<b>Yarmouth</b> Population 1,422
<b>Fiscal Year Ending,</b>	<b>Feb. 1, 1907</b>	<b>Dec. 31, 1906</b>	<b>Jan. 31, 1907</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$2,439.37	\$2,986.38	\$4,159.32	\$6,924.86
Abatements, rebates, etc., . . . . .	484.77	587.70	299.25	521.81
County, . . . . .	852.50	1,172.58	1,694.56	2,269.50
State, . . . . .	1,102.10	1,226.10	2,165.51	4,133.55
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	640.66	852.72	1,200.45	458.00
<i>Celebrations,</i> . . . . .	25.00	125.00	75.00	—
<i>Departments, etc.,</i> . . . . .	13,485.52	18,100.52	17,796.71	20,616.02
General administration, . . . . .	1,055.92	2,049.59	2,417.12	2,286.30
Protection of life and property, . . . . .	712.40	279.79	1,047.60	391.90
Health and sanitation, . . . . .	76.05	54.00	134.95	264.19
Highways and bridges, . . . . .	1,990.53	4,020.38	2,832.79	2,409.96
Charities and corrections, . . . . .	1,207.59	3,011.11	988.76	2,861.07
Education, . . . . .	8,160.56	7,419.77	8,172.67	9,222.94
Libraries and reading rooms, . . . . .	174.48	398.84	950.26	180.00
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	67.09	845.47	948.21	2,057.17
Unclassified, . . . . .	40.90	21.57	304.35	942.49
<i>Bonds and notes from tax levy,</i> . . . . .	—	—	2,500.00	5,000.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$16,590.55</b>	<b>\$22,064.62</b>	<b>\$25,731.48</b>	<b>\$32,998.88</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	36.00	—	—
Expense, . . . . .	—	36.00	—	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$16,590.55</b>	<b>\$22,100.62</b>	<b>\$25,731.48</b>	<b>\$32,998.88</b>
<b>Capital account,</b> . . . . .	<b>\$150.00</b>	<b>\$60.50</b>	<b>—</b>	<b>\$150.00</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	150.00	60.50	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	150.00
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>4,000.00</b>	<b>3,500.00</b>	<b>\$1,500.00</b>	<b>4,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	4,000.00	3,500.00	1,500.00	4,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>55.00</b>	<b>—</b>	<b>—</b>	<b>320.00</b>
<b>Total payments,</b> . . . . .	<b>\$20,795.55</b>	<b>\$25,661.12</b>	<b>\$27,231.48</b>	<b>\$37,468.88</b>
<i>Balance on hand, end of year,</i> . . . . .	<i>1 592.99</i>	<i>2 828.42</i>	<i>9,362.93</i>	<i>3 3,400.14</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$21,388.54</b>	<b>\$26,489.54</b>	<b>\$36,594.41</b>	<b>\$40,869.02</b>

<sup>1</sup> Includes library and School balances.<sup>2</sup> Includes library balance.<sup>3</sup> Less \$1,101.51 outstanding orders.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Carver Population 1,410	West Newbury Population 1,405	Rowley Population 1,388	West Brookfield Population 1,384
Fiscal Year Ending,	Jan. 15, 1907	Jan. 31, 1907	Jan. 1, 1907	Mar. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$20,159.59</i>	<i>\$19,128.58</i>	<i>\$17,661.78</i>	<i>\$16,860.11</i>
Current year, . . . . .	15,344.24	9,328.74	12,853.05	11,331.44
Previous years, . . . . .	2,367.07	3,706.67	—	1,747.66
State, . . . . .	2,448.28	6,093.17	4,808.73	3,781.01
<i>Licenses, . . . . .</i>	<i>204.87</i>	<i>236.50</i>	<i>164.77</i>	<i>273.55</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>1,040.14</i>	<i>637.04</i>	<i>241.12</i>
<i>Departments, etc., . . . . .</i>	<i>1,091.90</i>	<i>1,169.57</i>	<i>823.08</i>	<i>2,365.35</i>
General administration, . . . . .	23.28	—	325.89	162.48
Protection of life and property, . . . . .	510.97	2.04	—	6.84
Health and sanitation, . . . . .	—	9.00	—	—
Highways and bridges, . . . . .	3.00	549.65	—	—
Charities and corrections, . . . . .	211.57	190.00	234.06	1,411.27
Education, . . . . .	180.00	293.25	—	32.60
Libraries and reading rooms, . . . . .	—	19.57	21.49	537.72
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	135.52	102.01	160.64	214.44
Unclassified, . . . . .	27.56	4.05	81.00	—
<b>Ordinary revenue, . . . . .</b>	<b>\$21,456.36</b>	<b>\$21,574.79</b>	<b>\$19,286.67</b>	<b>\$19,740.13</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>144.11</i>	<i>—</i>	<i>70.00</i>	<i>10.00</i>
Revenue, . . . . .	144.11	—	70.00	10.00
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$21,600.47</b>	<b>\$21,574.79</b>	<b>\$19,356.67</b>	<b>\$19,750.13</b>
<b>Capital account, . . . . .</b>	<b>\$174.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	174.00	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>7,000.00</b>	<b>\$9,000.00</b>	<b>\$15,450.00</b>	<b>\$11,300.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	1,000.00	—	1,950.00	5,300.00
Temporary tax loans, . . . . .	6,000.00	9,000.00	13,500.00	6,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>500.00</b>	<b>49.11</b>	<b>—</b>	<b>150.00</b>
<b>Total receipts, . . . . .</b>	<b>\$29,274.47</b>	<b>\$30,623.90</b>	<b>\$34,806.67</b>	<b>\$31,200.13</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>1,054.37</i>	<i>3,267.81</i>	<i>1,279.08</i>	<i>2,012.98</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$30,328.84</b>	<b>\$33,891.77</b>	<b>\$36,085.75</b>	<b>\$33,213.11</b>



GRADED ACCORDING TO POPULATION OF 1905. *Group 48.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Carver</b> Population 1,410	<b>West Newbury</b> Population 1,405	<b>Rowley</b> Population 1,388	<b>West Brookfield</b> Population 1,384
<b>Fiscal Year Ending,</b>	<b>Jan. 15, 1907</b>	<b>Jan. 31, 1907</b>	<b>Jan. 1, 1907</b>	<b>Mar. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$3,209.76	\$2,547.91	\$1,796.92	\$2,041.85
Abatements, rebates, etc., . . . . .	.79	—	98.83	—
County, . . . . .	1,773.97	1,193.21	822.84	979.00
State, . . . . .	1,435.00	1,354.70	875.25	1,062.85
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	545.00	1,970.00	2,261.16	848.00
<i>Celebrations,</i> . . . . .	127.71	17.63	11.55	50.00
<i>Departments, etc.,</i> . . . . .	13,476.29	15,713.05	16,286.07	15,615.80
General administration, . . . . .	1,328.14	1,395.19	2,870.49	1,160.46
Protection of life and property, . . . . .	350.88	454.95	376.44	624.54
Health and sanitation, . . . . .	38.78	219.02	670.57	472.47
Highways and bridges, . . . . .	2,208.52	4,983.69	3,061.90	2,084.12
Charities and corrections, . . . . .	2,199.90	619.65	1,886.24	2,428.43
Education, . . . . .	6,339.78	7,052.43	4,601.45	6,280.96
Libraries and reading rooms, . . . . .	244.64	553.12	226.67	1,209.56
Recreation, . . . . .	—	—	—	201.25
Interest, . . . . .	765.65	435.00	1,176.25	632.91
Unclassified, . . . . .	—	—	416.06	521.10
<i>Bonds and notes from tax levy,</i> . . . . .	1,500.00	—	1,200.00	1,370.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$18,858.76</b>	<b>\$20,248.59</b>	<b>\$20,555.70</b>	<b>\$19,925.65</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	144.11	—	120.25	88.56
Expense, . . . . .	144.11	—	120.25	88.56
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$19,002.87</b>	<b>\$20,248.59</b>	<b>\$20,675.95</b>	<b>\$20,014.21</b>
<b>Capital account,</b> . . . . .	<b>\$3,629.71</b>	<b>—</b>	<b>—</b>	<b>\$5,022.06</b>
General public buildings, . . . . .	—	—	—	1,257.39
Protection of life and property, . . . . .	—	—	—	1,809.20
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	3,629.71	—	—	1,955.47
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>7,000.00</b>	<b>\$12,000.00</b>	<b>\$12,500.00</b>	<b>6,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	7,000.00	12,000.00	12,500.00	6,000.00
<b>Trust funds and bequests,</b> . . . . .	<b>500.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$30,132.58</b>	<b>\$32,248.59</b>	<b>\$33,175.95</b>	<b>\$31,036.27</b>
<i>Balance on hand, end of year,</i> . . . . .	196.26	1,643.18	2,909.80	2,176.84
<b>GRAND TOTAL,</b> . . . . .	<b>\$30,328.84</b>	<b>\$33,891.77</b>	<b>\$36,085.75</b>	<b>\$33,213.11</b>

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Sherborn Population 1,379	Chester Population 1,366	Westminster Population 1,348	Conway Population 1,340
Fiscal Year Ending,	Feb. 1, 1907	Mar. 1, 1907	Feb. 1, 1907	Feb. 1, 1907
<i>Taxes,</i> . . . . .	\$16,699.29	\$15,141.43	\$16,118.69	\$17,863.12
Current year, . . . . .	9,646.19	11,030.16	10,821.89	12,768.80
Previous years, . . . . .	4,157.55	738.00	1,365.13	2,521.07
State, . . . . .	2,895.55	3,373.27	3,931.67	2,573.25
<i>Licenses,</i> . . . . .	258.05	1,465.14	321.40	75.89
<i>Franchises,</i> . . . . .	—	—	—	99.23
<i>Departments, etc.,</i> . . . . .	1,643.22	1,621.76	680.63	1,719.10
General administration, . . . . .	71.65	128.00	169.50	335.15
Protection of life and property, . . . . .	9.00	46.00	3.37	—
Health and sanitation, . . . . .	—	1.00	—	—
Highways and bridges, . . . . .	1,110.00	233.92	—	4.55
Charities and corrections, . . . . .	93.80	487.93	333.35	1,272.86
Education, . . . . .	336.34	658.20	3.81	102.85
Libraries and reading rooms, . . . . .	—	10.32	77.26	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	22.43	56.39	93.34	3.69
Unclassified, . . . . .	—	—	—	—
<b>Ordinary revenue,</b> . . . . .	<b>\$13,600.56</b>	<b>\$18,228.33</b>	<b>\$17,120.72</b>	<b>\$19,757.34</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	202.00	87.00	5.35	—
Revenue, . . . . .	202.00	87.00	5.35	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue,</b> . . . . .	<b>\$18,802.56</b>	<b>\$18,315.33</b>	<b>\$17,126.07</b>	<b>\$19,757.34</b>
<b>Capital account,</b> . . . . .	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$4,500.00</b>	<b>\$2,761.85</b>	<b>\$35.38</b>	<b>\$2,600.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	500.00	561.85	35.38	—
Temporary tax loans, . . . . .	4,000.00	2,200.00	—	2,600.00
<b>Sinking funds from commissioners,</b> . . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . . .	<b>500.00</b>	—	<b>500.00</b>	—
<b>Total receipts,</b> . . . . .	<b>\$23,802.56</b>	<b>\$21,077.18</b>	<b>\$17,661.45</b>	<b>\$22,357.34</b>
<i>Balance on hand, beginning of year,</i> . . . . .	<sup>1</sup> 1,596.79	468.19	73.74	—
<b>GRAND TOTAL,</b> . . . . .	<b>\$25,399.35</b>	<b>\$21,545.37</b>	<b>\$17,735.19</b>	<b>\$22,357.34</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 49.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Sherborn</b> Population 1,379	<b>Chester</b> Population 1,366	<b>Westminster</b> Population 1,348	<b>Conway</b> Population 1,340
<b>Fiscal Year Ending,</b>	<b>Feb. 1, 1907</b>	<b>Mar. 1, 1907</b>	<b>Feb. 1, 1907</b>	<b>Feb. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$1,815.16	\$3,022.54	\$1,750.00	\$3,969.10
Abatements, rebates, etc., . . . . .	—	517.27	—	944.50
County, . . . . .	905.16	763.67	875.00	1,566.68
State, . . . . .	910.00	1,741.60	875.00	1,457.62
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	257.00	547.00	1,489.22	343.00
<i>Celebrations,</i> . . . . .	75.00	25.00	55.00	25.00
<i>Departments, etc.,</i> . . . . .	15,107.89	14,589.50	13,515.07	13,240.06
General administration, . . . . .	1,789.27	1,151.18	1,155.21	756.87
Protection of life and property, . . . . .	126.29	712.75	560.11	121.23
Health and sanitation, . . . . .	180.85	72.85	194.84	100.00
Highways and bridges, . . . . .	5,153.86	3,008.57	3,824.97	2,543.13
Charities and corrections, . . . . .	1,320.55	1,433.98	1,308.23	1,839.48
Education, . . . . .	5,185.93	7,831.34	5,601.78	6,227.95
Libraries and reading rooms, . . . . .	393.72	132.10	765.69	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	697.42	236.73	26.54	1,020.85
Unclassified, . . . . .	260.00	10.00	77.70	630.55
<i>Bonds and notes from tax levy,</i> . . . . .	—	1,100.00	800.00	300.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	1,500.00
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$17,255.05</b>	<b>\$19,284.04</b>	<b>\$17,609.29</b>	<b>\$19,377.16</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	560.40	27.90	125.90	4.86
Expense, . . . . .	560.40	27.90	125.90	4.86
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$17,815.45</b>	<b>\$19,311.94</b>	<b>\$17,735.19</b>	<b>\$19,382.02</b>
<b>Capital account,</b> . . . . .	<b>\$612.75</b>	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	612.75	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>4,000.00</b>	<b>\$2,200.00</b>	—	<b>\$2,600.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	4,000.00	2,200.00	—	2,600.00
<b>Trust funds and bequests,</b> . . . . .	<b>500.00</b>	—	—	—
<b>Total payments,</b> . . . . .	<b>\$22,928.20</b>	<b>\$21,511.94</b>	<b>\$17,735.19</b>	<b>\$21,982.02</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>1</sup> 2,471.15	<sup>2</sup> 33.43	—	375.32
<b>GRAND TOTAL,</b> . . . . .	<b>\$25,399.35</b>	<b>\$21,545.37</b>	<b>\$17,735.19</b>	<b>\$22,357.34</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	East Longmeadow Population 1,327	Sterling Population 1,315	Plainville Population 1,300	Lunenburg Population 1,293
Fiscal Year Ending,	Feb. 20, 1907	Feb. 1, 1907	Jan. 31, 1907	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$15,159.60</i>	<i>\$17,370.36</i>	<i>\$15,091.14</i>	<i>\$18,799.47</i>
Current year, . . . . .	8,962.15	13,157.71	12,087.36	10,735.24
Previous years, . . . . .	1,400.06	1,535.15	822.35	4,027.79
State, . . . . .	4,797.29	2,677.50	2,181.43	4,036.44
<i>Licenses, . . . . .</i>	<i>169.87</i>	<i>306.03</i>	<i>380.60</i>	<i>448.21</i>
<i>Franchises, . . . . .</i>	<i>576.97</i>	<i>316.96</i>	—	—
<i>Departments, etc., . . . . .</i>	<i>786.59</i>	<i>2,643.16</i>	<i>396.54</i>	<i>1,611.99</i>
General administration, . . . . .	136.75	74.50	255.00	107.15
Protection of life and property, . . . . .	236.91	19.30	17.86	91.93
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	57.25	—	2.00
Charities and corrections, . . . . .	218.86	1,516.62	—	794.57
Education, . . . . .	25.24	575.23	46.35	—
Libraries and reading rooms, . . . . .	15.00	248.56	—	296.82
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	153.83	151.70	77.33	319.52
Unclassified, . . . . .	—	—	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$16,692.93</b>	<b>\$20,636.51</b>	<b>\$15,868.28</b>	<b>\$20,859.67</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>—</i>	<i>1,394.15</i>	<i>—</i>	<i>—</i>
Revenue, . . . . .	—	1,394.15	—	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$16,692.93</b>	<b>\$22,030.66</b>	<b>\$15,868.28</b>	<b>\$20,859.67</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$8,000.00</b>	<b>\$6,000.00</b>	<b>\$6,500.00</b>	<b>\$6,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	500.00	—
Temporary tax loans, . . . . .	8,000.00	6,000.00	6,000.00	6,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>202.00</b>	<b>29.09</b>	<b>200.00</b>
<b>Total receipts, . . . . .</b>	<b>\$24,692.93</b>	<b>\$28,232.66</b>	<b>\$22,397.37</b>	<b>\$27,059.67</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>1,872.15</i>	<i>1,887.25</i>	<i>2,020.75</i>	<i>2,715.38</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$26,565.08</b>	<b>\$30,119.91</b>	<b>\$24,418.12</b>	<b>\$34,219.05</b>

<sup>1</sup> Includes library and cemetery balances.<sup>2</sup> Includes library and charity balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 50.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>East Longmeadow</b> Population 1,327	<b>Sterling</b> Population 1,315	<b>Plainville</b> Population 1,300	<b>Lunenburg</b> Population 1,293
<b>Fiscal Year Ending,</b>	<b>Feb. 20, 1907</b>	<b>Feb. 1, 1907</b>	<b>Jan. 31, 1907</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$1,360.89	\$2,085.75	\$87.15	\$2,108.93
Abatements, rebates, etc., . . . . .	62.49	61.95	37.27	79.93
County, . . . . .	654.58	979.00	—	1,014.00
State, . . . . .	633.82	1,044.80	49.88	1,015.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	336.00	616.00	156.00	744.00
<i>Celebrations,</i> . . . . .	—	100.00	75.00	225.00
<i>Departments, etc.,</i> . . . . .	15,060.10	16,427.47	11,455.09	16,234.90
General administration, . . . . .	1,263.11	1,591.28	1,321.52	1,547.50
Protection of life and property, . . . . .	176.90	775.48	215.30	342.78
Health and sanitation, . . . . .	183.64	104.71	—	484.32
Highways and bridges, . . . . .	3,147.66	4,565.20	986.78	4,942.24
Charities and corrections, . . . . .	718.63	1,769.44	662.05	2,023.16
Education, . . . . .	8,848.93	6,562.74	7,633.27	6,014.80
Libraries and reading rooms, . . . . .	315.15	560.06	—	397.00
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	406.08	498.56	636.17	482.50
Unclassified, . . . . .	—	—	—	—
<i>Bonds and notes from tax levy,</i> . . . . .	—	—	1,000.00	—
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$16,746.99</b>	<b>\$19,229.22</b>	<b>\$12,773.24</b>	<b>\$19,312.23</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	465.48	—	294.28
Expense, . . . . .	—	465.48	—	294.28
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$16,746.99</b>	<b>\$19,694.70</b>	<b>\$12,773.24</b>	<b>\$19,606.51</b>
<b>Capital account,</b> . . . . .	—	<b>\$773.27</b>	—	<b>\$194.57</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	248.27	—	194.57
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	525.00	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$8,000.00</b>	<b>6,000.00</b>	<b>\$7,000.00</b>	<b>6,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	8,000.00	6,000.00	7,000.00	6,000.00
<b>Trust funds and bequests,</b> . . . . .	—	<b>202.00</b>	<b>29.09</b>	<b>850.00</b>
<b>Total payments,</b> . . . . .	<b>\$24,746.99</b>	<b>\$26,669.97</b>	<b>\$19,802.33</b>	<b>\$26,651.08</b>
<i>Balance on hand, end of year,</i> . . . . .	<i>1,818.09</i>	<i>1 3,449.94</i>	<i>4,615.79</i>	<i>2 7,567.97</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$26,565.08</b>	<b>\$30,119.91</b>	<b>\$24,418.12</b>	<b>\$34,219.05</b>

<sup>1</sup> Includes library, school, and cemetery balances.<sup>2</sup> Includes library and charity balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Acushnet Population 1,284	Cheshire Population 1,281	Pembroke Population 1,261	Millis Population 1,252
Fiscal Year Ending,	Feb. 1, 1907	Mar. 1, 1907	Dec. 31, 1906	Jan. 31, 1907
<i>Taxes, . . . . .</i>	<i>\$17,558.21</i>	<i>\$16,112.94</i>	<i>\$25,521.69</i>	<i>\$16,642.33</i>
Current year, . . . . .	12,865.35	11,955.86	10,696.28	13,978.71
Previous years, . . . . .	1,330.39	—	9,389.55	—
State, . . . . .	3,362.47	4,157.08	5,435.86	2,663.62
<i>Licenses, . . . . .</i>	<i>357.30</i>	<i>1,141.04</i>	<i>256.50</i>	<i>319.39</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>1,047.24</i>	<i>337.87</i>	<i>111.04</i>
<i>Departments, etc., . . . . .</i>	<i>353.30</i>	<i>101.23</i>	<i>2,104.16</i>	<i>530.88</i>
General administration, . . . . .	72.00	26.00	2.00	—
Protection of life and property, . . . . .	—	75.23	74.26	119.00
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	102.25	—	472.70	44.57
Charities and corrections, . . . . .	91.05	—	1,079.10	196.42
Education, . . . . .	16.00	—	171.49	54.64
Libraries and reading rooms, . . . . .	—	—	—	12.50
Recreation, . . . . .	—	—	—	5.00
Interest, . . . . .	72.00	—	—	98.75
Unclassified, . . . . .	—	—	304.61	—
<b>Ordinary revenue, . . . . .</b>	<b>\$18,268.81</b>	<b>\$18,402.45</b>	<b>\$28,220.22</b>	<b>\$17,603.64</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>—</i>	<i>419.00</i>	<i>—</i>	<i>2,762.14</i>
Revenue, . . . . .	—	419.00	—	2,762.14
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$18,268.81</b>	<b>\$18,821.45</b>	<b>\$28,220.22</b>	<b>\$20,365.78</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$6,350.00</b>	<b>\$3,000.00</b>	<b>\$11,000.00</b>	<b>\$4,500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	6,350.00	3,000.00	11,000.00	4,500.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>446.47</b>	<b>—</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$24,618.81</b>	<b>\$22,267.92</b>	<b>\$39,220.22</b>	<b>\$24,865.78</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>258.32</i>	<i>4,713.33</i>	<i>1,228.09</i>	<i><sup>1</sup> 4,173.52</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$24,877.13</b>	<b>\$26,981.25</b>	<b>\$40,448.31</b>	<b>\$29,039.30</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 51.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Acushnet</b> Population 1,284	<b>Cheshire</b> Population 1,281	<b>Pembroke</b> Population 1,261	<b>Mills</b> Population 1,252
<b>Fiscal Year Ending,</b>	<b>Feb. 1, 1907</b>	<b>Mar. 1, 1907</b>	<b>Dec. 31, 1906</b>	<b>Jan. 31, 1907</b>
<i>Taxes,</i> . . . . .	\$1,957.82	\$2,902.87	\$2,688.01	\$1,462.46
Abatements, rebates, etc., . . . . .	—	619.81	574.58	1.83
County, . . . . .	1,059.60	1,098.31	1,168.43	690.38
State, . . . . .	898.22	1,184.75	945.00	770.25
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	596.00	995.00	4,635.70	254.00
<i>Celebrations,</i> . . . . .	—	75.00	75.00	67.60
<i>Departments, etc.,</i> . . . . .	12,241.38	14,362.01	13,526.43	14,322.90
General administration, . . . . .	1,470.50	1,404.45	1,630.90	1,116.17
Protection of life and property, . . . . .	—	111.77	237.90	749.83
Health and sanitation, . . . . .	65.60	126.35	112.77	62.50
Highways and bridges, . . . . .	3,392.75	3,338.63	4,385.61	3,253.34
Charities and corrections, . . . . .	733.63	1,360.88	1,953.05	1,182.88
Education, . . . . .	5,841.52	5,961.93	4,497.50	6,275.83
Libraries and reading rooms, . . . . .	242.90	189.04	121.25	220.77
Recreation, . . . . .	—	—	7.79	—
Interest, . . . . .	494.48	\$15.50	504.11	1,461.53
Unclassified, . . . . .	—	553.46	75.55	—
<i>Bonds and notes from tax levy,</i> . . . . .	2,500.00	4,400.00	1,000.00	750.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	663.00
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$17,295.20</b>	<b>\$22,734.88</b>	<b>\$21,925.14</b>	<b>\$17,519.96</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	158.00	18.00	2,515.32
Expense, . . . . .	—	158.00	18.00	2,515.32
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$17,295.20</b>	<b>\$22,892.88</b>	<b>\$21,943.14</b>	<b>\$20,035.28</b>
<b>Capital account,</b> . . . . .	—	—	—	<b>\$146.57</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	146.57
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$6,350.00</b>	<b>\$3,000.00</b>	<b>\$17,000.00</b>	<b>4,500.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	6,350.00	3,000.00	17,000.00	4,500.00
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$23,645.20</b>	<b>\$25,892.88</b>	<b>\$38,943.14</b>	<b>\$24,681.85</b>
<i>Balance on hand, end of year,</i> . . . . .	1,231.93	1,088.37	1,505.17	<sup>1</sup> 4,357.45
<b>GRAND TOTAL,</b> . . . . .	<b>\$24,877.13</b>	<b>\$26,981.25</b>	<b>\$40,448.31</b>	<b>\$29,039.30</b>

<sup>1</sup> Includes water and library balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Littleton Population 1,219	New Marlborough Population 1,209	Bedford Population 1,208	Hubbardston Population 1,205
Fiscal Year Ending,	Mar. 1, 1907	Mar. 1, 1907	Feb. 1, 1907	Dec. 31, 1906
<i>Taxes, . . . . .</i>	\$19,709.70	\$18,593.85	\$23,352.06	\$16,104.64
Current year, . . . . .	16,658.06	9,269.96	16,763.96	8,148.62
Previous years, . . . . .	—	1,805.69	2,471.78	5,336.38
State, . . . . .	3,051.64	2,518.20	4,116.32	2,619.64
<i>Licenses, . . . . .</i>	329.97	281.23	244.72	872.31
<i>Franchises, . . . . .</i>	—	—	728.05	—
<i>Departments, etc., . . . . .</i>	941.02	1,303.28	5,421.16	1,764.98
General administration, . . . . .	158.90	81.50	262.54	63.33
Protection of life and property, . . . . .	6.08	171.73	138.75	3.00
Health and sanitation, . . . . .	13.78	—	7.23	—
Highways and bridges, . . . . .	142.07	933.85	2,154.32	753.00
Charities and corrections, . . . . .	205.00	84.20	2,208.93	507.80
Education, . . . . .	—	22.00	67.41	11.73
Libraries and reading rooms, . . . . .	318.10	—	500.51	11.16
Recreation, . . . . .	—	—	—	39.00
Interest, . . . . .	97.09	—	81.47	365.96
Unclassified, . . . . .	—	10.00	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$20,980.69</b>	<b>\$15,178.36</b>	<b>\$29,745.99</b>	<b>\$18,731.93</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	780.30	—	705.25	59.25
Revenue, . . . . .	780.30	—	705.25	59.25
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$21,760.99</b>	<b>\$15,178.36</b>	<b>\$30,451.24</b>	<b>\$18,791.18</b>
<b>Capital account, . . . . .</b>	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$3,200.00</b>	<b>\$4,100.00</b>	<b>\$8,000.00</b>	<b>\$7,500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	1,000.00	100.00	—	—
Temporary tax loans, . . . . .	2,200.00	4,000.00	8,000.00	7,500.00
<b>Sinking funds from commissioners, . . . . .</b>	—	—	—	—
<b>Trust funds and bequests, . . . . .</b>	—	—	600.00	500.00
<b>Total receipts, . . . . .</b>	<b>\$24,960.99</b>	<b>\$19,278.36</b>	<b>\$39,051.24</b>	<b>\$26,791.18</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<sup>1</sup> 6,092.00	1,777.75	<sup>2</sup> 3,306.76	<sup>2</sup> 1,594.41
<b>GRAND TOTAL, . . . . .</b>	<b>\$31,052.99</b>	<b>\$21,056.11</b>	<b>\$42,358.00</b>	<b>\$28,385.59</b>

<sup>1</sup> Includes library and cemetery balances and uncollected taxes.<sup>2</sup> Includes library balance.



GRADED ACCORDING TO POPULATION OF 1905. *Group 52.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Littleton</b> Population 1,219	<b>New</b> <b>Marlborough</b> Population 1,209	<b>Bedford</b> Population 1,208	<b>Hubbardston</b> Population 1,205
<b>Fiscal Year Ending,</b>	<b>Mar. 1, 1907</b>	<b>Mar. 1, 1907</b>	<b>Feb. 1, 1907</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$3,059.30	\$1,489.55	\$2,637.66	\$1,918.16
Abatements, rebates, etc., . . . .	775.99	—	—	310.66
County, . . . . .	1,079.23	859.55	1,288.11	735.00
State, . . . . .	1,204.08	630.00	1,349.55	872.50
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	212.65	888.00	182.13	1,509.70
<i>Celebrations,</i> . . . . .	63.65	25.00	132.43	100.00
<i>Departments, etc.,</i> . . . . .	14,271.15	10,907.61	21,874.70	14,283.56
General administration, . . . . .	1,120.86	835.10	2,147.59	1,065.14
Protection of life and property, . .	179.25	38.80	1,792.24	656.70
Health and sanitation, . . . . .	200.57	116.00	148.00	100.00
Highways and bridges, . . . . .	2,428.83	3,793.47	6,939.68	4,741.64
Charities and corrections, . . . . .	142.23	1,258.37	3,190.96	1,212.83
Education, . . . . .	8,350.74	4,577.61	6,694.95	5,472.07
Libraries and reading rooms, . . . .	1,231.43	25.00	616.64	422.46
Recreation, . . . . .	4.50	—	3.75	6.00
Interest, . . . . .	320.95	253.26	340.89	606.72
Unclassified, . . . . .	291.79	10.00	—	—
<i>Bonds and notes from tax levy,</i> . . .	2,300.00	—	—	—
<i>Sinking funds from tax levy,</i> . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$19,906.75</b>	<b>\$13,310.16</b>	<b>\$24,826.92</b>	<b>\$17,811.42</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, .</i>	<i>469.32</i>	<i>40.10</i>	<i>1,591.66</i>	<i>59.25</i>
Expense, . . . . .	469.32	40.10	1,591.66	59.25
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$20,376.07</b>	<b>\$13,350.26</b>	<b>\$26,418.58</b>	<b>\$17,870.67</b>
<b>Capital account,</b> . . . . .	<b>\$1,272.89</b>	<b>\$1,351.96</b>	<b>\$2,089.31</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . .	494.47	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	778.42	1,351.96	2,089.31	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>2,200.00</b>	<b>4,000.00</b>	<b>8,000.00</b>	<b>\$7,500.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	2,200.00	4,000.00	8,000.00	7,500.00
<b>Trust funds and bequests,</b> . . . .	<b>—</b>	<b>—</b>	<b>400.00</b>	<b>500.00</b>
<b>Total payments,</b> . . . . .	<b>\$23,848.96</b>	<b>\$18,702.22</b>	<b>\$36,907.89</b>	<b>\$25,870.67</b>
<i>Balance on hand, end of year,</i> . . . .	<i>17,204.03</i>	<i>2,333.89</i>	<i>25,450.11</i>	<i>2,314.92</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$31,052.99</b>	<b>\$21,056.11</b>	<b>\$42,358.00</b>	<b>\$28,385.59</b>

<sup>1</sup> Includes library and cemetery balances and uncollected taxes.<sup>2</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Clarksburg Population 1,200	Rochester Population 1,181	Mattapoisett Population 1,180	Edgartown Population 1,175
Fiscal Year Ending,	Mar. 1, 1907	Jan. 31, 1907	Dec. 31, 1906	Feb. 20, 1907
<i>Taxes,</i> . . . . .	\$8,502.17	\$10,479.41	\$20,896.25	\$17,877.99
Current year, . . . . .	5,669.37	7,738.88	13,857.27	13,500.00
Previous years, . . . . .	—	—	—	1,272.00
State, . . . . .	2,832.80	2,740.53	7,038.98	3,105.99
<i>Licenses,</i> . . . . .	83.19	238.35	277.11	358.15
<i>Franchises,</i> . . . . .	—	33.29	111.75	—
<i>Departments, etc.,</i> . . . . .	37.00	1,218.83	846.12	684.31
General administration, . . . . .	—	382.44	126.25	3.00
Protection of life and property, . . . . .	—	45.00	5.00	20.83
Health and sanitation, . . . . .	—	—	—	9.25
Highways and bridges, . . . . .	37.00	8.14	5.50	1.50
Charities and corrections, . . . . .	—	250.56	243.00	297.90
Education, . . . . .	—	168.12	393.16	251.25
Libraries and reading rooms, . . . . .	—	14.18	36.73	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	—	77.90	36.48	—
Unclassified, . . . . .	—	242.49	—	100.58
<b>Ordinary revenue,</b> . . . . .	<b>\$8,622.36</b>	<b>\$11,969.88</b>	<b>\$22,131.23</b>	<b>\$18,920.45</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	—	37.27	—
Revenue, . . . . .	—	—	37.27	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue,</b> . . . . .	<b>\$8,622.36</b>	<b>\$11,969.88</b>	<b>\$22,168.50</b>	<b>\$18,920.45</b>
<b>Capital account,</b> . . . . .	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$4,600.00</b>	—	<b>\$7,000.00</b>	<b>\$13,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	1,600.00	—	—	8,000.00
Temporary tax loans, . . . . .	3,000.00	—	7,000.00	5,000.00
<b>Sinking funds from commissioners,</b> . . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . . .	—	<b>\$375.00</b>	<b>300.00</b>	—
<b>Total receipts,</b> . . . . .	<b>\$13,222.36</b>	<b>\$12,344.88</b>	<b>\$29,468.50</b>	<b>\$31,920.45</b>
<i>Balance on hand, beginning of year,</i> . . . . .	860.75	4,502.97	<sup>1</sup> 1,301.17	1,327.29
<b>GRAND TOTAL,</b> . . . . .	<b>\$14,083.11</b>	<b>\$16,847.85</b>	<b>\$30,769.67</b>	<b>\$33,247.74</b>

<sup>1</sup> Includes library and school balances and uncollected taxes.

GRADED ACCORDING TO POPULATION OF 1905. *Group 53.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Clarksburg</b> Population 1,200	<b>Rochester</b> Population 1,181	<b>Mattapoisett</b> Population 1,180	<b>Edgartown</b> Population 1,175
<b>Fiscal Year Ending,</b>	<b>Mar. 1, 1907</b>	<b>Jan. 31, 1907</b>	<b>Dec. 31, 1906</b>	<b>Feb. 20, 1907</b>
<i>Taxes,</i> . . . . .	\$827.33	\$1,858.17	\$4,381.34	\$3,094.02
Abatements, rebates, etc., . . . . .	—	487.70	71.60	93.55
County, . . . . .	477.33	692.28	2,336.45	1,786.23
State, . . . . .	350.00	678.19	1,973.29	1,214.24
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	250.00	821.25	1,324.30	777.50
<i>Celebrations,</i> . . . . .	—	25.00	85.00	—
<i>Departments, etc.,</i> . . . . .	8,883.70	7,732.51	16,483.30	12,762.12
General administration, . . . . .	862.65	1,087.84	1,233.61	2,299.60
Protection of life and property, . . . . .	468.93	11.30	704.95	559.57
Health and sanitation, . . . . .	73.00	26.67	158.00	94.00
Highways and bridges, . . . . .	1,821.00	1,205.84	4,562.84	2,380.23
Charities and corrections, . . . . .	389.89	519.94	1,172.96	1,962.58
Education, . . . . .	4,884.90	4,537.74	6,724.24	4,579.89
Libraries and reading rooms, . . . . .	—	273.18	1,242.35	414.20
Recreation, . . . . .	—	—	180.00	64.08
Interest, . . . . .	353.33	—	389.12	385.32
Unclassified, . . . . .	—	70.00	115.23	22.65
<i>Bonds and notes from tax levy,</i> . . . . .	300.00	—	750.00	8,740.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$10,261.03</b>	<b>\$10,436.93</b>	<b>\$23,023.94</b>	<b>\$25,373.64</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	—	75.31	134.95
Expense, . . . . .	—	—	75.31	134.95
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$10,261.03</b>	<b>\$10,436.93</b>	<b>\$23,099.25</b>	<b>\$25,508.59</b>
<b>Capital account,</b> . . . . .	—	—	—	<b>\$200.00</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	200.00
<b>Municipal indebtedness,</b> . . . . .	<b>\$3,000.00</b>	—	<b>\$6,000.00</b>	<b>5,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	3,000.00	—	6,000.00	5,000.00
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$13,261.03</b>	<b>\$10,436.93</b>	<b>\$29,099.25</b>	<b>\$30,708.59</b>
<i>Balance on hand, end of year,</i> . . . . .	822.08	6,410.92	<sup>1</sup> 1,670.42	2,539.15
<b>GRAND TOTAL,</b> . . . . .	<b>\$14,083.11</b>	<b>\$16,847.85</b>	<b>\$30,769.67</b>	<b>\$33,247.74</b>

<sup>1</sup> Includes library and school balances and uncollected taxes.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Sudbury Population 1,159	Oak Bluffs Population 1,138	Westwood Population 1,136	Lincoln Population 1,122
Fiscal Year Ending,	Feb. 28, 1907	Feb. 16, 1907	Jan. 31, 1907	Feb. 1, 1907
<i>Taxes, . . . . .</i>	\$21,744.78	\$34,158.47	\$31,804.67	\$28,807.82
Current year, . . . . .	18,566.54	32,518.89	26,226.24	19,128.67
Previous years, . . . . .	—	533.02	—	1,955.62
State, . . . . .	3,178.24	1,106.56	5,578.43	7,723.53
<i>Licenses, . . . . .</i>	241.66	223.25	316.66	340.09
<i>Franchises, . . . . .</i>	—	—	312.71	—
<i>Departments, etc., . . . . .</i>	3,587.93	518.46	603.94	2,054.69
General administration, . . . . .	19.23	1.00	—	33.50
Protection of life and property, . . . . .	15.29	85.00	110.00	95.00
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	6.00	94.69	—	759.62
Charities and corrections, . . . . .	2,203.79	—	—	—
Education, . . . . .	120.10	—	174.51	358.84
Libraries and reading rooms, . . . . .	808.00	101.00	28.50	566.56
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	415.52	139.40	287.93	172.87
Unclassified, . . . . .	—	97.37	3.00	68.30
<b>Ordinary revenue, . . . . .</b>	<b>\$25,574.37</b>	<b>\$34,900.18</b>	<b>\$33,037.98</b>	<b>\$31,202.60</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	90.55	221.00	—	9,121.44
Revenue, . . . . .	90.55	221.00	—	9,121.44
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$25,664.92</b>	<b>\$35,121.18</b>	<b>\$33,037.98</b>	<b>\$40,324.04</b>
<b>Capital account, . . . . .</b>	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$15,700.00</b>	<b>\$7,000.00</b>	—	<b>\$24,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	14,000.00
Other loans, . . . . .	1,700.00	—	—	—
Temporary tax loans, . . . . .	14,000.00	7,000.00	—	10,000.00
<b>Sinking funds from commissioners, . . . . .</b>	—	—	—	—
<b>Trust funds and bequests, . . . . .</b>	<b>100.00</b>	—	—	<b>600.00</b>
<b>Total receipts, . . . . .</b>	<b>\$41,464.92</b>	<b>\$42,121.18</b>	<b>\$33,037.98</b>	<b>\$64,924.04</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<sup>1</sup> 8,687.04	<sup>2</sup> 5,660.18	<sup>3</sup> 20,281.90	<sup>4</sup> 5,554.10
<b>GRAND TOTAL, . . . . .</b>	<b>\$50,151.96</b>	<b>\$47,781.36</b>	<b>\$53,319.88</b>	<b>\$70,478.14</b>

<sup>1</sup> Includes library balance and uncollected taxes.<sup>2</sup> Includes library and cemetery balances.<sup>3</sup> Includes library balance.<sup>4</sup> Includes water and library balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 54.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Sudbury</b> Population 1,159	<b>Oak Bluffs</b> Population 1,138	<b>Westwood</b> Population 1,136	<b>Lincoln</b> Population 1,122
<b>Fiscal Year Ending,</b>	<b>Feb. 28, 1907</b>	<b>Feb. 16, 1907</b>	<b>Jan. 31, 1907</b>	<b>Feb. 1, 1907</b>
<i>Taxes, . . . . .</i>	\$3,351.33	\$4,797.83	\$5,602.71	\$5,635.82
<i>Abatements, rebates, etc., . . . .</i>	442.71	138.90	—	87.35
<i>County, . . . . .</i>	1,322.92	2,894.93	1,976.99	2,715.47
<i>State, . . . . .</i>	1,585.70	1,764.00	2,635.10	2,833.00
<i>Metropolitan water, . . . . .</i>	—	—	—	—
<i>Metropolitan sewer, . . . . .</i>	—	—	—	—
<i>Metropolitan park, . . . . .</i>	—	—	990.62	—
<i>Soldiers' benefit, . . . . .</i>	558.00	495.00	229.15	48.00
<i>Celebrations, . . . . .</i>	141.79	746.00	25.00	—
<i>Departments, etc., . . . . .</i>	21,859.44	22,682.71	21,124.96	25,549.07
<i>General administration, . . . . .</i>	1,886.73	2,072.28	1,736.11	3,141.57
<i>Protection of life and property, . .</i>	225.29	4,452.27	1,760.40	2,018.99
<i>Health and sanitation, . . . . .</i>	149.15	664.69	150.00	59.34
<i>Highways and bridges, . . . . .</i>	5,046.23	6,122.11	7,484.86	9,862.75
<i>Charities and corrections, . . . . .</i>	3,299.79	1,088.52	467.41	1,049.47
<i>Education, . . . . .</i>	8,972.96	5,619.81	9,179.03	6,978.08
<i>Libraries and reading rooms, . . . .</i>	962.53	198.80	333.11	1,222.74
<i>Recreation, . . . . .</i>	—	308.50	—	—
<i>Interest, . . . . .</i>	1,316.76	1,655.73	14.04	268.53
<i>Unclassified, . . . . .</i>	—	500.00	—	947.60
<i>Bonds and notes from tax levy, . . .</i>	—	3,000.00	400.00	—
<i>Sinking funds from tax levy, . . . .</i>	—	—	—	—
<b>Payments from ordinary revenue, . . . . .</b>	<b>\$25,910.56</b>	<b>\$31,721.54</b>	<b>\$27,381.82</b>	<b>\$31,232.89</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, .</i>	52.30	237.89	150.00	7,960.03
<i>Expense, . . . . .</i>	52.30	237.89	150.00	5,285.03
<i>Sinking funds, . . . . .</i>	—	—	—	1,675.00
<i>Bonds and notes, . . . . .</i>	—	—	—	1,000.00
<b>Total payments from revenue,</b>	<b>\$25,962.86</b>	<b>\$31,959.43</b>	<b>\$27,531.82</b>	<b>\$39,192.92</b>
<b>Capital account, . . . . .</b>	<b>\$2,248.30</b>	<b>\$878.77</b>	<b>\$3,993.42</b>	<b>\$19,497.11</b>
<i>General public buildings, . . . . .</i>	—	—	—	—
<i>Protection of life and property, . .</i>	—	—	2,792.25	—
<i>Health and sanitation, . . . . .</i>	—	—	—	—
<i>Highways and bridges, . . . . .</i>	—	878.77	1,201.17	3,079.33
<i>Charities and corrections, . . . . .</i>	—	—	—	—
<i>Education, . . . . .</i>	2,248.30	—	—	—
<i>Libraries and reading rooms, . . . .</i>	—	—	—	—
<i>Recreation, . . . . .</i>	—	—	—	—
<i>Municipal industries, . . . . .</i>	—	—	—	16,417.78
<b>Municipal indebtedness, . . . . .</b>	<b>16,000.00</b>	<b>7,000.00</b>	<b>—</b>	<b>10,000.00</b>
<i>From sinking funds, . . . . .</i>	—	—	—	—
<i>Temporary tax loans, . . . . .</i>	16,000.00	7,000.00	—	10,000.00
<b>Trust funds and bequests, . . . .</b>	<b>100.00</b>	<b>—</b>	<b>—</b>	<b>600.00</b>
<b>Total payments, . . . . .</b>	<b>\$44,311.16</b>	<b>\$39,838.20</b>	<b>\$31,525.24</b>	<b>\$69,290.03</b>
<i>Balance on hand, end of year, . . .</i>	<i>1 5,840.80</i>	<i>2 7,943.16</i>	<i>3 21,794.64</i>	<i>4 1,188.11</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$50,151.96</b>	<b>\$47,781.36</b>	<b>\$53,319.88</b>	<b>\$70,478.14</b>

<sup>1</sup> Includes library balance and uncollected taxes.<sup>2</sup> Includes library and cemetery balances.<sup>3</sup> Includes library balance.<sup>4</sup> Includes water and library balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Tisbury Population 1,120	Topsfield Population 1,095	Erving Population 1,094	Norfolk Population 1,089
Fiscal Year Ending,	Mar. 6, 1907	Feb. 2, 1907	Mar. 1, 1907	Jan. 31, 1907
<i>Taxes,</i> . . . . .	\$18,944.11	\$14,922.36	\$14,549.09	\$13,513.36
Current year, . . . . .	15,096.75	10,031.85	11,887.86	9,506.67
Previous years, . . . . .	—	621.55	6.00	2,191.55
State, . . . . .	3,847.36	4,268.96	2,655.23	1,815.14
<i>Licenses,</i> . . . . .	161.20	172.42	1,356.35	180.18
<i>Franchises,</i> . . . . .	—	260.00	—	—
<i>Departments, etc.,</i> . . . . .	543.98	2,007.61	1,226.26	570.22
General administration, . . . . .	30.50	170.75	377.75	100.97
Protection of life and property, . . . . .	5.68	60.00	116.00	36.00
Health and sanitation, . . . . .	14.87	—	—	—
Highways and bridges, . . . . .	69.10	811.52	10.25	—
Charities and corrections, . . . . .	245.03	362.10	579.51	267.69
Education, . . . . .	169.80	77.35	142.75	39.00
Libraries and reading rooms, . . . . .	—	466.26	—	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	—	59.53	—	126.56
Unclassified, . . . . .	9.00	—	—	—
<b>Ordinary revenue,</b> . . . . .	<b>\$19,649.29</b>	<b>\$17,352.39</b>	<b>\$17,131.70</b>	<b>\$14,263.76</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	10,448.33	78.02	6.00	—
Revenue, . . . . .	10,448.33	78.02	6.00	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue,</b> . . . . .	<b>\$30,097.62</b>	<b>\$17,430.41</b>	<b>\$17,137.70</b>	<b>\$14,263.76</b>
<b>Capital account,</b> . . . . .	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$5,000.00</b>	—	<b>\$2,500.00</b>	<b>\$6,500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	5,000.00	—	2,500.00	6,500.00
<b>Sinking funds from commissioners,</b> . . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . . .	—	\$150.00	—	138.89
<b>Total receipts,</b> . . . . .	<b>\$35,097.62</b>	<b>\$17,580.41</b>	<b>\$19,637.70</b>	<b>\$20,902.65</b>
<i>Balance on hand, beginning of year,</i> . . . . .	<sup>1</sup> 6,102.74	<sup>2</sup> 5,789.19	1,320.02	412.55
<b>GRAND TOTAL,</b> . . . . .	<b>\$41,200.36</b>	<b>\$23,369.60</b>	<b>\$20,957.72</b>	<b>\$21,315.20</b>

<sup>1</sup> Includes water balance.<sup>2</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 55.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Tisbury</b> Population 1,120	<b>Topsfield</b> Population 1,095	<b>Erving</b> Population 1,094	<b>Norfolk</b> Population 1,089
<b>Fiscal Year Ending,</b>	<b>Mar. 6, 1907</b>	<b>Feb. 2, 1907</b>	<b>Mar. 1, 1907</b>	<b>Jan. 31, 1907</b>
<i>Taxes, . . . . .</i>	<i>\$4,324.71</i>	<i>\$2,502.33</i>	<i>\$2,386.40</i>	<i>\$1,480.32</i>
Abatements, rebates, etc., . . . .	856.51	151.30	—	98.62
County, . . . . .	2,032.61	1,196.03	1,294.20	627.62
State, . . . . .	1,435.59	1,155.00	1,092.20	754.08
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit, . . . . .</i>	<i>332.00</i>	<i>864.25</i>	<i>382.00</i>	<i>216.00</i>
<i>Celebrations, . . . . .</i>	<i>50.00</i>	<i>87.00</i>	<i>50.00</i>	<i>50.00</i>
<i>Departments, etc., . . . . .</i>	<i>14,130.75</i>	<i>12,255.40</i>	<i>11,469.59</i>	<i>10,828.01</i>
General administration, . . . . .	1,992.03	1,249.77	1,095.10	1,355.33
Protection of life and property, . .	2,057.93	147.33	271.13	378.45
Health and sanitation, . . . . .	165.00	227.84	153.60	118.00
Highways and bridges, . . . . .	3,424.23	3,698.33	1,445.01	2,674.55
Charities and corrections, . . . . .	531.81	1,569.14	1,753.21	388.91
Education, . . . . .	5,487.09	4,465.25	5,499.13	5,243.80
Libraries and reading rooms, . . . .	200.00	553.70	86.34	123.64
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	93.33	344.04	815.81	301.43
Unclassified, . . . . .	179.33	—	350.26	243.90
<i>Bonds and notes from tax levy, . . .</i>	<i>—</i>	<i>—</i>	<i>700.00</i>	<i>—</i>
<i>Sinking funds from tax levy, . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Payments from ordinary revenue, . . . . .</b>	<b>\$18,837.46</b>	<b>\$15,698.98</b>	<b>\$14,987.99</b>	<b>\$12,574.33</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, .</i>	<i>6,463.03</i>	<i>285.06</i>	<i>18.00</i>	<i>—</i>
Expense, . . . . .	6,463.03	285.06	18.00	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue, . . . .</b>	<b>\$25,300.49</b>	<b>\$15,984.04</b>	<b>\$15,005.99</b>	<b>\$12,574.33</b>
<b>Capital account, . . . . .</b>	<b>\$1,254.03</b>	<b>—</b>	<b>\$596.10</b>	<b>—</b>
General public buildings, . . . . .	—	—	461.10	—
Protection of life and property, . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	1,204.55	—	135.00	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	49.48	—	—	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>5,000.00</b>	<b>—</b>	<b>2,500.00</b>	<b>\$7,500.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	5,000.00	—	2,500.00	7,500.00
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>124.17</b>
<b>Total payments, . . . . .</b>	<b>\$31,554.52</b>	<b>\$15,984.04</b>	<b>\$18,102.09</b>	<b>\$20,198.50</b>
<i>Balance on hand, end of year, . . .</i>	<i>1 9,645.84</i>	<i>2 7,385.56</i>	<i>2,855.63</i>	<i>1,116.70</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$41,200.36</b>	<b>\$23,369.60</b>	<b>\$20,957.72</b>	<b>\$21,315.20</b>

<sup>1</sup> Includes water balance.<sup>2</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Harvard Population 1,077	Middleton Population 1,068	Russell Population 1,053	Orleans Population 1,052
Fiscal Year Ending,	Mar. 5, 1907	Feb. 1, 1907	Feb. 1, 1907	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$18,685.09</i>	<i>\$12,058.12</i>	<i>\$13,361.99</i>	<i>\$14,039.92</i>
Current year, . . . . .	13,264.27	6,882.80	9,804.90	7,749.64
Previous years, . . . . .	715.38	230.00	54.20	3,256.91
State, . . . . .	4,705.44	4,945.32	3,502.89	3,033.37
<i>Licenses, . . . . .</i>	<i>204.20</i>	<i>128.99</i>	<i>667.89</i>	<i>172.88</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>923.06</i>	<i>285.84</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>2,940.37</i>	<i>2,152.21</i>	<i>43.48</i>	<i>1,860.42</i>
General administration, . . . . .	201.90	159.00	2.00	21.00
Protection of life and property, . . . . .	6.00	54.80	34.00	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	1,112.95	—	1,005.49
Charities and corrections, . . . . .	1,544.01	—	—	—
Education, . . . . .	405.79	—	—	644.25
Libraries and reading rooms, . . . . .	723.42	799.26	4.65	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	59.25	23.45	2.83	181.68
Unclassified, . . . . .	—	2.75	—	8.00
<b>Ordinary revenue, . . . . .</b>	<b>\$21,829.66</b>	<b>\$15,262.38</b>	<b>\$14,358.70</b>	<b>\$16,073.22</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>384.78</i>	<i>142.50</i>	<i>1.00</i>	<i>—</i>
Revenue, . . . . .	384.78	142.50	1.00	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$22,214.44</b>	<b>\$15,404.88</b>	<b>\$14,359.70</b>	<b>\$16,073.22</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$7,500.00</b>	<b>—</b>	<b>\$4,500.00</b>	<b>\$1,700.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	7,500.00	—	4,500.00	1,700.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>\$75.00</b>	<b>—</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$29,714.44</b>	<b>\$15,479.88</b>	<b>\$18,859.70</b>	<b>\$17,773.22</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>771.89</i>	<i>1 2,804.13</i>	<i>1 762.58</i>	<i>1,027.62</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$30,486.33</b>	<b>\$18,284.01</b>	<b>\$19,622.28</b>	<b>\$18,800.84</b>

<sup>1</sup> Includes library balance.



GRADED ACCORDING TO POPULATION OF 1905. *Group 56.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Harvard</b> Population 1,077	<b>Middleton</b> Population 1,068	<b>Russell</b> Population 1,053	<b>Orleans</b> Population 1,052
<b>Fiscal Year Ending,</b>	<b>Mar. 5, 1907</b>	<b>Feb. 1, 1907</b>	<b>Feb. 1, 1907</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$2,519.00	\$1,553.86	\$2,166.73	\$2,054.35
Abatements, rebates, etc., . . . . .	—	227.03	542.13	367.02
County, . . . . .	1,259.00	661.83	581.85	794.33
State, . . . . .	1,260.00	665.00	1,042.75	893.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	538.00	723.00	596.00	328.00
<i>Celebrations,</i> . . . . .	265.85	114.00	—	50.00
<i>Departments, etc.,</i> . . . . .	15,033.67	10,608.22	10,293.63	9,989.46
General administration, . . . . .	1,657.85	1,283.04	789.31	718.24
Protection of life and property, . . . . .	78.82	307.86	147.19	73.56
Health and sanitation, . . . . .	197.01	43.00	26.75	143.10
Highways and bridges, . . . . .	2,692.22	3,709.24	2,744.42	1,275.85
Charities and corrections, . . . . .	1,973.81	271.05	225.19	717.10
Education, . . . . .	6,853.06	3,874.02	5,642.56	5,645.12
Libraries and reading rooms, . . . . .	573.42	810.72	151.01	239.88
Recreation, . . . . .	227.49	—	—	—
Interest, . . . . .	465.00	309.29	485.20	692.03
Unclassified, . . . . .	14.99	—	82.00	484.58
<i>Bonds and notes from tax levy,</i> . . . . .	1,000.00	1,350.00	—	—
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$19,356.52</b>	<b>\$14,349.08</b>	<b>\$13,056.36</b>	<b>\$12,421.81</b>
<i>Municipal industries, including water, gas, electric light, and cemetaries,</i> . . . . .	607.26	256.25	91.40	10.71
Expense, . . . . .	607.26	256.25	91.40	10.71
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$19,963.78</b>	<b>\$14,605.33</b>	<b>\$13,147.76</b>	<b>\$12,432.52</b>
<b>Capital account,</b> . . . . .	—	<b>\$751.91</b>	—	<b>\$1,672.16</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	101.00	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	1,672.16
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	268.56	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	382.35	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$8,500.00</b>	—	<b>\$4,500.00</b>	<b>4,400.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	8,500.00	—	4,500.00	4,400.00
<b>Trust funds and bequests,</b> . . . . .	—	<b>75.00</b>	—	—
<b>Total payments,</b> . . . . .	<b>\$28,463.78</b>	<b>\$15,432.24</b>	<b>\$17,647.76</b>	<b>\$18,504.68</b>
<i>Balance on hand, end of year,</i> . . . . .	2,022.55	1 2,851.77	1 1,974.52	296.16
<b>GRAND TOTAL,</b> . . . . .	<b>\$30,486.33</b>	<b>\$18,284.01</b>	<b>\$19,622.28</b>	<b>\$18,800.84</b>

<sup>1</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Southwick Population 1,048	Marion Population 1,029	Stow Population 1,027	Gill Population 1,023
Fiscal Year Ending,	Mar. 5, 1907	Jan. 31, 1907	Mar. 18, 1907	Feb. 15, 1907
<i>Taxes,</i> . . . . .	\$13,855.46	\$24,946.14	\$11,144.19	\$8,530.33
Current year, . . . . .	11,314.24	18,309.59	8,845.94	4,873.62
Previous years, . . . . .	—	430.00	245.46	1,355.00
State, . . . . .	2,541.22	6,206.55	2,052.79	2,301.76
<i>Licenses,</i> . . . . .	716.39	344.33	184.10	50.68
<i>Franchises,</i> . . . . .	—	—	138.76	—
<i>Departments, etc.,</i> . . . . .	1,533.85	1,234.20	2,916.04	253.59
General administration, . . . . .	59.50	—	153.00	6.00
Protection of life and property, . . . . .	56.00	97.75	10.00	30.00
Health and sanitation, . . . . .	2.10	—	—	—
Highways and bridges, . . . . .	641.51	517.42	—	38.75
Charities and corrections, . . . . .	3.25	—	557.65	—
Education, . . . . .	763.94	—	1,685.39	163.00
Libraries and reading rooms, . . . . .	7.55	—	502.70	4.61
Recreation, . . . . .	—	67.25	—	—
Interest, . . . . .	—	50.67	7.30	11.23
Unclassified, . . . . .	—	501.11	—	—
<b>Ordinary revenue,</b> . . . . .	<b>\$16,104.70</b>	<b>\$26,524.67</b>	<b>\$14,333.09</b>	<b>\$8,834.65</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	—	10.00	21.75
Revenue, . . . . .	—	—	10.00	21.75
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue,</b> . . . . .	<b>\$16,104.70</b>	<b>\$26,524.67</b>	<b>\$14,393.09</b>	<b>\$8,856.40</b>
<b>Capital account,</b> . . . . .	—	<b>\$9,400.00</b>	<b>\$26.00</b>	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	9,400.00	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	26.00	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	—	<b>25,500.00</b>	<b>2,000.00</b>	<b>\$5,200.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	19,000.00	—	3,000.00
Temporary tax loans, . . . . .	—	6,500.00	2,000.00	2,200.00
<b>Sinking funds from commissioners,</b> . . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . . .	—	—	<b>720.00</b>	—
<b>Total receipts,</b> . . . . .	<b>\$16,104.70</b>	<b>\$61,424.67</b>	<b>\$17,139.09</b>	<b>\$14,056.40</b>
<i>Balance on hand, beginning of year,</i> . . . . .	<sup>1</sup> 4,368.63	4,096.70	<sup>2</sup> 3,257.39	<sup>2</sup> 335.05
<b>GRAND TOTAL,</b> . . . . .	<b>\$20,473.33</b>	<b>\$65,521.37</b>	<b>\$20,396.48</b>	<b>\$14,391.45</b>

<sup>1</sup> Includes library and school balances.<sup>2</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 57.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Southwick</b> Population 1,048	<b>Marion</b> Population 1,029	<b>Stow</b> Population 1,027	<b>Gill</b> Population 1,023
<b>Fiscal Year Ending,</b>	<b>Mar. 5, 1907</b>	<b>Jan. 31, 1907</b>	<b>Mar. 18, 1907</b>	<b>Feb. 15, 1907</b>
<i>Taxes,</i> . . . . .	\$1,708.84	\$3,678.37	\$2,018.82	\$1,518.85
Abatements, rebates, etc., . . . .	358.13	—	273.48	70.23
County, . . . . .	618.21	2,033.37	870.34	953.62
State, . . . . .	732.50	1,645.00	875.00	490.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	300.00	1,114.80	260.00	412.00
<i>Celebrations,</i> . . . . .	27.00	92.05	—	20.00
<i>Departments, etc.,</i> . . . . .	12,824.48	20,710.25	12,297.22	6,287.08
General administration, . . . . .	1,491.97	2,244.89	1,057.10	439.07
Protection of life and property, . .	403.43	682.78	18.97	50.17
Health and sanitation, . . . . .	315.74	281.50	54.90	38.75
Highways and bridges, . . . . .	2,729.86	8,352.75	1,949.37	1,089.11
Charities and corrections, . . . . .	873.77	832.70	1,158.74	159.37
Education, . . . . .	6,407.83	5,910.98	6,950.95	3,978.45
Libraries and reading rooms, . . . .	255.59	100.00	518.69	199.03
Recreation, . . . . .	—	1,200.95	—	—
Interest, . . . . .	346.29	779.20	588.50	333.13
Unclassified, . . . . .	—	324.50	—	—
<i>Bonds and notes from tax levy,</i> . . .	—	1,800.00	1,500.00	500.00
<i>Sinking funds from tax levy,</i> . . . .	750.00	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$15,610.32</b>	<b>\$27,395.47</b>	<b>\$16,076.04</b>	<b>\$8,732.93</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	—	—	116.40	143.21
Expense, . . . . .	—	—	116.40	143.21
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$15,610.32</b>	<b>\$27,395.47</b>	<b>\$16,192.44</b>	<b>\$8,876.14</b>
<b>Capital account,</b> . . . . .	<b>\$2,227.92</b>	<b>\$28,597.32</b>	<b>\$505.28</b>	<b>\$3,109.98</b>
General public buildings, . . . . .	—	—	505.28	—
Protection of life and property, . .	—	—	—	—
Health and sanitation, . . . . .	—	28,597.32	—	—
Highways and bridges, . . . . .	2,227.92	—	—	3,109.98
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>—</b>	<b>6,500.00</b>	<b>2,000.00</b>	<b>1,300.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	6,500.00	2,000.00	1,300.00
<b>Trust funds and bequests,</b> . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$17,838.24</b>	<b>\$62,492.79</b>	<b>\$18,697.72</b>	<b>\$13,286.12</b>
<i>Balance on hand, end of year,</i> . . .	<sup>1</sup> 2,635.09	3,028.58	<sup>1</sup> 1,698.76	<sup>2</sup> 1,105.33
<b>GRAND TOTAL,</b> . . . . .	<b>\$20,473.33</b>	<b>\$65,521.37</b>	<b>\$20,396.48</b>	<b>\$14,391.45</b>

<sup>1</sup> Includes library and school balances.<sup>2</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	West Stockbridge Population 1,023	Charlemont Population 1,002	Enfield Population 973	Longmeadow Population 964
Fiscal Year Ending,	Mar. 1, 1907	Feb. 16, 1907	Mar. 1, 1907	Feb. 15, 1907
<i>Taxes, . . . . .</i>	<i>\$11,359.08</i>	<i>\$12,957.74</i>	<i>\$13,057.53</i>	<i>\$18,083.02</i>
Current year, . . . . .	6,270.99	9,926.68	7,465.90	9,955.24
Previous years, . . . . .	1,279.07	—	—	1,681.26
State, . . . . .	3,809.02	3,031.06	5,591.63	6,456.52
<i>Licenses, . . . . .</i>	<i>1,417.54</i>	<i>53.06</i>	<i>852.82</i>	<i>158.72</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,066.59</i>
<i>Departments, etc., . . . . .</i>	<i>910.94</i>	<i>281.14</i>	<i>1,532.39</i>	<i>1,203.29</i>
General administration, . . . . .	107.00	120.99	243.50	45.37
Protection of life and property, . . . . .	13.58	72.65	—	6.59
Health and sanitation, . . . . .	—	—	—	768.97
Highways and bridges, . . . . .	700.00	34.21	600.40	—
Charities and corrections, . . . . .	10.00	—	688.49	—
Education, . . . . .	77.24	9.00	—	—
Libraries and reading rooms, . . . . .	—	39.29	—	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	3.12	—	—	232.36
Unclassified, . . . . .	—	5.00	—	150.00
<b>Ordinary revenue, . . . . .</b>	<b>\$13,687.56</b>	<b>\$13,291.94</b>	<b>\$15,442.74</b>	<b>\$20,521.62</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>14.00</i>	<i>—</i>	<i>121.00</i>	<i>3,340.08</i>
Revenue, . . . . .	14.00	—	121.00	3,340.08
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$13,701.56</b>	<b>\$13,291.94</b>	<b>\$15,563.74</b>	<b>\$23,861.70</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$3,000.00</b>	<b>\$2,000.00</b>	<b>—</b>	<b>\$8,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	3,000.00	2,000.00	—	8,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>101.28</b>	<b>\$80.00</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$16,701.56</b>	<b>\$15,393.22</b>	<b>\$15,643.74</b>	<b>\$31,861.70</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>599.09</i>	<i>1 909.75</i>	<i>2,464.09</i>	<i>2,661.21</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$17,300.65</b>	<b>\$16,302.97</b>	<b>\$18,107.83</b>	<b>\$34,522.91</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 58.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>West Stockbridge</b> Population 1,023	<b>Charlemonst</b> Population 1,002	<b>Enfield</b> Population 973	<b>Longmeadow</b> Population 964
<b>Fiscal Year Ending,</b>	<b>Mar. 1, 1907</b>	<b>Feb. 16, 1907</b>	<b>Mar. 1, 1907</b>	<b>Feb. 15, 1907</b>
<i>Taxes,</i> . . . . .	\$1,588.28	\$1,437.01	\$2,748.89	\$2,378.71
Abatements, rebates, etc., . . . .	104.49	38.14	474.34	23.65
County, . . . . .	668.54	885.52	1,150.88	1,200.06
State, . . . . .	815.25	513.35	1,123.67	1,155.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	491.00	259.00	638.00	120.00
<i>Celebrations,</i> . . . . .	25.00	32.36	50.00	—
<i>Departments, etc.,</i> . . . . .	10,741.76	10,894.78	9,684.38	11,234.27
General administration, . . . . .	950.95	764.70	991.08	1,130.89
Protection of life and property, . .	34.50	338.62	170.52	96.67
Health and sanitation, . . . . .	—	53.00	104.00	505.85
Highways and bridges, . . . . .	2,907.03	2,167.88	1,757.18	1,153.59
Charities and corrections, . . . . .	1,358.00	805.10	1,170.85	676.45
Education, . . . . .	5,059.89	5,123.28	5,117.43	6,228.94
Libraries and reading rooms, . . . .	222.50	162.45	240.82	332.72
Recreation, . . . . .	—	—	—	195.59
Interest, . . . . .	208.89	758.75	32.50	890.00
Unclassified, . . . . .	—	721.00	100.00	23.57
<i>Bonds and notes from tax levy,</i> . . .	—	1,000.00	1,000.00	—
<i>Sinking funds from tax levy,</i> . . . .	—	—	—	1,500.00
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$12,846.04</b>	<b>\$13,623.15</b>	<b>\$14,121.27</b>	<b>\$15,232.98</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, .</i>	<i>307.86</i>	<i>—</i>	<i>98.30</i>	<i>3,433.72</i>
Expense, . . . . .	307.86	—	98.30	2,933.72
Sinking funds, . . . . .	—	—	—	500.00
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$13,153.90</b>	<b>\$13,623.15</b>	<b>\$14,219.57</b>	<b>\$18,666.70</b>
<b>Capital account,</b> . . . . .	<b>—</b>	<b>\$507.00</b>	<b>\$2,040.20</b>	<b>\$4,995.71</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	471.56
Highways and bridges, . . . . .	—	507.00	1,594.89	4,524.15
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	445.31	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$3,500.00</b>	<b>2,000.00</b>	<b>—</b>	<b>8,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	3,500.00	2,000.00	—	8,000.00
<b>Trust funds and bequests,</b> . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments,</b> . . . . .	<b>\$16,653.90</b>	<b>\$16,130.15</b>	<b>\$16,259.77</b>	<b>\$31,662.41</b>
<i>Balance on hand, end of year,</i> . . . .	<i>646.75</i>	<i><sup>1</sup> 172.82</i>	<i>1,848.06</i>	<i>2,860.50</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$17,300.65</b>	<b>\$16,302.97</b>	<b>\$18,107.83</b>	<b>\$34,522.91</b>

<sup>1</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Ashfield Population 959	Wellfleet Population 958	Berkley Population 931	Southamp- ton Population 927
Fiscal Year Ending,	Feb. 8, 1907	Dec. 31, 1906	Dec. 31, 1906	Mar. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$12,931.97</i>	<i>\$15,036.51</i>	<i>\$8,886.57</i>	<i>\$10,773.39</i>
Current year, . . . . .	7,926.55	13,329.41	5,245.28	8,618.90
Previous years, . . . . .	2,476.66	531.19	1,064.60	-
State, . . . . .	2,528.76	1,175.91	2,576.69	2,154.49
<i>Licenses, . . . . .</i>	<i>48.34</i>	<i>302.90</i>	<i>146.39</i>	<i>134.82</i>
<i>Franchises, . . . . .</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Departments, etc., . . . . .</i>	<i>1,561.44</i>	<i>1,358.62</i>	<i>618.95</i>	<i>418.57</i>
General administration, . . . . .	78.73	-	6.00	80.00
Protection of life and property, . . . . .	-	25.94	30.00	24.00
Health and sanitation, . . . . .	31.00	-	-	1.00
Highways and bridges, . . . . .	25.00	-	-	8.61
Charities and corrections, . . . . .	948.79	241.40	50.06	203.44
Education, . . . . .	281.74	408.39	193.50	-
Libraries and reading rooms, . . . . .	3.80	-	-	4.32
Recreation, . . . . .	-	-	-	-
Interest, . . . . .	147.38	151.39	25.46	73.20
Unclassified, . . . . .	45.00	531.50	308.93	24.00
<b>Ordinary revenue, . . . . .</b>	<b>\$14,541.75</b>	<b>\$16,698.03</b>	<b>\$9,646.91</b>	<b>\$11,326.78</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . .</i>	<i>-</i>	<i>687.22</i>	<i>-</i>	<i>18.00</i>
Revenue, . . . . .	-	687.22	-	18.00
Miscellaneous, . . . . .	-	-	-	-
<b>Total from revenue, . . . . .</b>	<b>\$14,541.75</b>	<b>\$17,385.25</b>	<b>\$9,646.91</b>	<b>\$11,344.78</b>
<b>Capital account, . . . . .</b>	<b>-</b>	<b>-</b>	<b>\$2,286.40</b>	<b>-</b>
General public buildings, . . . . .	-	-	-	-
Protection of life and property, . . . . .	-	-	-	-
Health and sanitation, . . . . .	-	-	-	-
Highways and bridges, . . . . .	-	-	-	-
Charities and corrections, . . . . .	-	-	-	-
Education, . . . . .	-	-	2,286.40	-
Libraries and reading rooms, . . . . .	-	-	-	-
Recreation, . . . . .	-	-	-	-
Municipal industries, . . . . .	-	-	-	-
<b>Municipal indebtedness, . . . . .</b>	<b>\$2,426.85</b>	<b>\$10,525.00</b>	<b>3,500.00</b>	<b>-</b>
Loans, account municipal industries, . . . . .	-	-	-	-
Other loans, . . . . .	-	525.00	-	-
Temporary tax loans, . . . . .	2,426.85	10,000.00	3,500.00	-
<b>Sinking funds from commissioners, . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Trust funds and bequests, . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$710.55</b>
<b>Total receipts, . . . . .</b>	<b>\$16,968.60</b>	<b>\$27,910.25</b>	<b>\$15,433.31</b>	<b>\$12,055.33</b>
<i>Balance on hand, beginning of year, . .</i>	<i>94.99</i>	<i>103.15</i>	<i>969.50</i>	<i>1 6,360.03</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$17,063.59</b>	<b>\$28,013.40</b>	<b>\$16,402.81</b>	<b>\$18,415.36</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 59.*

PAYMENTS CLASSIFIED BY OBJECTS.	Ashfield Population, 959	Wellfleet Population 958	Berkley Population 931	Southamp- ton Population 927
Fiscal Year Ending,	Feb. 8, 1907	Dec. 31, 1906	Dec. 31, 1906	Mar. 1, 1907
<i>Taxes,</i> . . . . .	\$2,093.21	\$2,693.35	\$1,320.41	\$1,519.23
Abatements, rebates, etc., . . . . .	53.61	503.60	124.01	273.00
County, . . . . .	1,294.20	—	706.40	682.00
State, . . . . .	745.40	2,184.75	490.00	564.23
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	578.00	372.00	525.00	424.00
<i>Celebrations,</i> . . . . .	51.08	25.00	21.75	38.60
<i>Departments, etc.,</i> . . . . .	10,861.41	11,603.45	6,655.72	7,289.73
General administration, . . . . .	762.56	1,285.52	529.96	722.34
Protection of life and property, . . . . .	293.10	62.27	82.44	20.92
Health and sanitation, . . . . .	319.18	240.71	62.00	47.50
Highways and bridges, . . . . .	2,958.74	2,216.74	1,283.87	1,544.21
Charities and corrections, . . . . .	1,591.35	1,761.07	392.20	214.64
Education, . . . . .	4,460.08	4,259.77	3,801.20	3,694.34
Libraries and reading rooms, . . . . .	215.65	207.00	114.08	230.16
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	225.50	1,115.74	101.13	411.62
Unclassified, . . . . .	35.25	454.63	288.84	404.00
<i>Bonds and notes from tax levy,</i> . . . . .	—	2,000.00	2,000.00	1,300.00
<i>Sinking funds from tax levy,</i> . . . . .	—	1,020.25	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$13,583.70</b>	<b>\$17,714.05</b>	<b>\$10,522.88</b>	<b>\$10,571.56</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	255.55	—	349.43
Expense, . . . . .	—	255.55	—	349.43
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b> . . . . .	<b>\$13,583.70</b>	<b>\$17,969.60</b>	<b>\$10,522.88</b>	<b>\$10,920.99</b>
<b>Capital account,</b> . . . . .	—	—	—	<b>\$171.64</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	171.64
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$2,000.00</b>	<b>\$10,000.00</b>	<b>\$3,500.00</b>	—
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	2,000.00	10,000.00	3,500.00	—
<b>Trust funds and bequests,</b> . . . . .	—	—	—	<b>730.50</b>
<b>Total payments,</b> . . . . .	<b>\$15,583.70</b>	<b>\$27,969.60</b>	<b>\$14,022.88</b>	<b>\$11,823.13</b>
<i>Balance on hand, end of year,</i> . . . . .	<i>1,479.89</i>	<i>43.80</i>	<i>2,379.93</i>	<i>1 6,592.23</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$17,063.59</b>	<b>\$28,013.40</b>	<b>\$16,402.81</b>	<b>\$18,415.36</b>

1 Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Wenham Population 924	Mendon Population 922	Nahant Population 922	Lakeville Population 912
Fiscal Year Ending,	Jan. 1, 1907	Feb. 1, 1907	Feb. 28, 1907	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$21,912.53	\$11,916.17	\$88,374.35	\$11,648.87
Current year, . . . . .	12,341.10	7,316.17	48,599.19	6,310.11
Previous years, . . . . .	5,075.81	1,316.36	1,151.49	332.47
State, . . . . .	4,495.62	3,283.64	38,623.67	5,006.29
 <i>Licenses,</i> . . . . .	 228.60	 242.66	 4,685.20	 296.49
<i>Franchises,</i> . . . . .	 562.54	 331.21	 —	 1,639.85
<i>Departments, etc.,</i> . . . . .	 2,394.99	 595.11	 1,676.94	 621.54
General administration, . . . . .	92.33	232.53	735.00	12.00
Protection of life and property, . . . . .	15.00	67.16	105.00	25.00
Health and sanitation, . . . . .	16.34	3.00	—	—
Highways and bridges, . . . . .	1,981.83	109.60	577.78	1.63
Charities and corrections, . . . . .	24.58	57.08	—	429.00
Education, . . . . .	43.50	17.50	10.00	4.75
Libraries and reading rooms, . . . . .	7.62	7.80	50.31	5.80
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	160.79	100.44	148.85	14.32
Unclassified, . . . . .	53.00	—	50.00	129.04
 <b>Ordinary revenue,</b> . . . . .	 <b>\$25,098.66</b>	 <b>\$13,085.15</b>	 <b>\$94,736.49</b>	 <b>\$14,206.75</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	 134.00	 —	 8,246.67	 35.12
Revenue, . . . . .	134.00	—	8,246.67	35.12
Miscellaneous, . . . . .	—	—	—	—
 <b>Total from revenue,</b> . . . . .	 <b>\$25,232.66</b>	 <b>\$13,085.15</b>	 <b>\$102,983.16</b>	 <b>\$14,241.87</b>
 <b>Capital account,</b> . . . . .	 —	 —	 —	 —
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
 <b>Municipal indebtedness,</b> . . . . .	 <b>\$4,000.00</b>	 <b>\$4,500.00</b>	 <b>\$40,600.00</b>	 <b>\$3,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	19,500.00	—
Temporary tax loans, . . . . .	4,000.00	4,500.00	21,100.00	3,000.00
 <b>Sinking funds from commissioners,</b> . . . . .	 —	 —	 —	 —
 <b>Trust funds and bequests,</b> . . . . .	 —	 —	 —	 —
 <b>Total receipts,</b> . . . . .	 <b>\$29,232.66</b>	 <b>\$17,585.15</b>	 <b>\$143,583.16</b>	 <b>\$17,241.87</b>
<i>Balance on hand, beginning of year,</i> . . . . .	 5,047.97	 1 442.68	 2 599.97	 1,337.43
 <b>GRAND TOTAL,</b> . . . . .	 <b>\$34,280.63</b>	 <b>\$18,027.83</b>	 <b>\$144,183.13</b>	 <b>\$18,579.30</b>

1 Includes library and charity balances.

2 Includes library balance.



## TOWNS — 1906-1907.

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GRADED ACCORDING TO POPULATION OF 1905. *Group 60.*

PAYMENTS CLASSIFIED BY OBJECTS.	Wenham Population 924	Mendon Population 922	Nahant Population 922	Lakeville Population 912
Fiscal Year Ending,	Jan. 1, 1907	Feb. 1, 1907	Feb. 28, 1907	Dec. 31, 1906
<i>Taxes,</i> . . . . .	\$7,786.28	\$1,400.00	\$22,773.63	\$1,565.35
Abatements, rebates, etc., . . . .	—	—	—	—
County, . . . . .	4,056.33	700.00	8,055.80	865.35
State, . . . . .	3,729.95	700.00	8,391.14	700.00
Metropolitan water, . . . . .	—	—	4,187.88	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	2,138.81	—
<i>Soldiers' benefit,</i> . . . . .	1,503.46	740.00	256.00	1,345.75
<i>Celebrations,</i> . . . . .	75.00	50.00	555.75	25.00
<i>Departments, etc.,</i> . . . . .	14,504.25	11,131.39	61,375.68	9,691.08
General administration, . . . . .	1,031.28	1,185.92	7,976.55	860.13
Protection of life and property, . .	500.37	180.37	12,866.20	89.48
Health and sanitation, . . . . .	141.21	66.65	3,666.43	52.12
Highways and bridges, . . . . .	6,855.02	2,112.92	21,127.87	1,841.76
Charities and corrections, . . . . .	484.58	1,053.32	317.57	1,687.28
Education, . . . . .	4,975.78	5,444.02	8,802.77	4,326.97
Libraries and reading rooms, . . . .	177.26	286.02	2,725.49	345.99
Recreation, . . . . .	44.34	—	—	8.26
Interest, . . . . .	294.41	604.27	1,792.43	277.88
Unclassified, . . . . .	—	197.90	2,100.37	201.21
<i>Bonds and notes from tax levy,</i> . . .	2,000.00	650.00	22,000.00	—
<i>Sinking funds from tax levy,</i> . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$25,867.99</b>	<b>\$13,971.39</b>	<b>\$106,961.06</b>	<b>\$12,627.18</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	209.80	8.00	4,598.80	35.12
Expense, . . . . .	209.80	8.00	4,598.80	35.12
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b> . . . .	<b>\$26,077.79</b>	<b>\$13,979.39</b>	<b>\$111,559.86</b>	<b>\$12,662.30</b>
<b>Capital account,</b> . . . . .	<b>\$2,088.85</b>	<b>\$113.29</b>	<b>\$11,164.08</b>	—
General public buildings, . . . . .	—	—	8,000.00	—
Protection of life and property, . . .	—	—	1,689.63	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	2,088.85	113.29	1,474.45	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>4,000.00</b>	<b>3,500.00</b>	<b>21,100.00</b>	<b>\$4,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	4,000.00	3,500.00	21,100.00	4,000.00
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$32,166.64</b>	<b>\$17,592.68</b>	<b>\$143,823.94</b>	<b>\$16,662.30</b>
<i>Balance on hand, end of year,</i> . . . .	2,113.99	<sup>1</sup> 435.15	<sup>2</sup> 359.19	1,917.00
<b>GRAND TOTAL,</b> . . . . .	<b>\$34,280.63</b>	<b>\$18,027.83</b>	<b>\$144,183.13</b>	<b>\$18,579.30</b>

<sup>1</sup> Includes library, school, and charity balances.<sup>2</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Sunderland Population 910	Princeton Population 907	Berlin Population 906	North Reading Population 903
Fiscal Year Ending,	Mar. 1, 1907	Jan. 31, 1907	Jan. 31, 1907	Feb. 17, 1907
<i>Taxes,</i> . . . . .	\$10,470.83	\$17,162.61	\$11,300.44	\$17,541.87
Current year, . . . . .	6,250.30	12,106.00	4,761.10	7,964.12
Previous years, . . . . .	1,955.20	902.45	1,832.73	4,627.02
State, . . . . .	2,265.33	4,154.16	4,706.61	4,950.73
<i>Licenses,</i> . . . . .	32.68	294.02	170.53	222.55
<i>Franchises,</i> . . . . .	—	—	1,066.98	932.32
<i>Departments, etc.,</i> . . . . .	4,255.10	326.24	749.66	4,950.99
General administration, . . . . .	—	47.93	241.45	261.11
Protection of life and property, . . . . .	135.66	—	11.85	—
Health and sanitation, . . . . .	—	8.10	—	—
Highways and bridges, . . . . .	3,109.19	—	—	772.45
Charities and corrections, . . . . .	—	143.50	90.50	3,521.45
Education, . . . . .	31.20	38.80	224.44	36.35
Libraries and reading rooms, . . . . .	754.75	—	—	165.00
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	219.30	87.91	181.42	194.63
Unclassified, . . . . .	5.00	—	—	—
<b>Ordinary revenue,</b> . . . . .	<b>\$14,758.51</b>	<b>\$17,782.87</b>	<b>\$13,277.61</b>	<b>\$23,647.73</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	—	323.56	68.50
Revenue, . . . . .	—	—	323.56	68.50
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue,</b> . . . . .	<b>\$14,758.51</b>	<b>\$17,782.87</b>	<b>\$13,601.17</b>	<b>\$23,716.23</b>
<b>Capital account,</b> . . . . .	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$2,690.00</b>	<b>\$7,200.00</b>	<b>\$1,000.00</b>	<b>\$6,500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	2,690.00	7,200.00	1,000.00	6,500.00
<b>Sinking funds from commissioners,</b> . . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . . .	<b>500.00</b>	—	129.44	472.50
<b>Total receipts,</b> . . . . .	<b>\$17,948.51</b>	<b>\$24,982.87</b>	<b>\$14,730.61</b>	<b>\$30,688.73</b>
<i>Balance on hand, beginning of year,</i> . . . . .	<sup>1</sup> 344.92	3,048.60	5,248.28	<sup>1</sup> 2,718.52
<b>GRAND TOTAL,</b> . . . . .	<b>\$18,293.43</b>	<b>\$28,031.47</b>	<b>\$19,978.89</b>	<b>\$33,407.25</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 61.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Sunderland</b> Population 910	<b>Princeton</b> Population 907	<b>Berlin</b> Population 906	<b>North Reading</b> Population 903
<b>Fiscal Year Ending,</b>	<b>Mar. 1, 1907</b>	<b>Jan. 31, 1907</b>	<b>Jan. 31, 1907</b>	<b>Feb. 17, 1907</b>
<i>Taxes,</i> . . . . .	\$1,696.80	\$2,038.37	\$1,260.00	\$1,744.16
Abatements, rebates, etc., . . . . .	—	—	—	162.57
County, . . . . .	1,089.85	979.00	630.00	731.09
State, . . . . .	605.45	1,059.37	630.00	850.50
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	—	348.00	768.50	1,887.80
<i>Celebrations,</i> . . . . .	35.00	100.00	75.00	125.00
<i>Departments, etc.,</i> . . . . .	12,027.41	13,452.16	12,377.23	16,571.48
General administration, . . . . .	672.03	1,021.65	892.22	1,489.48
Protection of life and property, . . . . .	74.25	309.71	111.83	814.71
Health and sanitation, . . . . .	83.55	193.95	34.50	108.71
Highways and bridges, . . . . .	4,259.12	3,342.54	2,310.98	3,458.33
Charities and corrections, . . . . .	219.50	304.64	571.37	3,955.52
Education, . . . . .	5,294.84	7,567.60	8,230.40	5,111.37
Libraries and reading rooms, . . . . .	1,051.38	175.98	213.43	212.88
Recreation, . . . . .	—	—	—	233.93
Interest, . . . . .	331.64	531.09	12.50	601.85
Unclassified, . . . . .	41.10	5.00	—	584.70
<i>Bonds and notes from tax levy,</i> . . . . .	550.00	1,400.00	100.00	1,500.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$14,307.71</b>	<b>\$17,338.53</b>	<b>\$14,580.73</b>	<b>\$21,827.94</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	118.83	189.26	49.16
Expense, . . . . .	—	113.83	189.26	49.15
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$14,307.71</b>	<b>\$17,452.36</b>	<b>\$14,769.99</b>	<b>\$21,877.09</b>
<b>Capital account,</b> . . . . .	—	<b>\$3,623.07</b>	—	<b>\$4,898.31</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	3,698.31
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	3,623.07	—	1,200.00
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$2,690.00</b>	<b>4,000.00</b>	<b>\$1,000.00</b>	<b>6,500.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	2,690.00	4,000.00	1,000.00	6,500.00
<b>Trust funds and bequests,</b> . . . . .	—	<b>30.00</b>	<b>1,000.00</b>	—
<b>Total payments,</b> . . . . .	<b>\$16,997.71</b>	<b>\$25,105.43</b>	<b>\$16,769.99</b>	<b>\$33,275.40</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>1</sup> 1,295.72	2,926.04	3,208.90	151.85
<b>GRAND TOTAL,</b> . . . . .	<b>\$18,293.43</b>	<b>\$28,031.47</b>	<b>\$19,978.89</b>	<b>\$33,407.25</b>

<sup>1</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Royalston Population 903	Brimfield Population 894	Becket Population 890	Ashby Population 865
Fiscal Year Ending,	Dec. 31, 1906	Mar. 1, 1907	Feb. 28, 1907	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$10,153.44</i>	<i>\$8,988.94</i>	<i>\$11,576.88</i>	<i>\$12,018.58</i>
Current year, . . . . .	4,443.88	4,500.00	8,166.52	6,283.71
Previous years, . . . . .	2,530.02	2,015.44	1,155.15	—
State, . . . . .	3,179.54	2,473.50	2,255.21	5,734.87
<i>Licenses, . . . . .</i>	<i>137.41</i>	<i>219.32</i>	<i>123.29</i>	<i>218.88</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>1,660.00</i>	<i>1,185.17</i>	<i>1,444.23</i>	<i>1,291.64</i>
General administration, . . . . .	59.35	72.59	3.00	20.00
Protection of life and property, . . . . .	51.37	96.39	40.68	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	3.15	2.96	11.00	—
Charities and corrections, . . . . .	1,135.43	222.74	208.93	1,097.26
Education, . . . . .	304.43	—	1,180.62	44.98
Libraries and reading rooms, . . . . .	62.92	104.33	—	11.53
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	43.35	111.16	—	117.87
Unclassified, . . . . .	—	575.00	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$11,950.85</b>	<b>\$10,393.43</b>	<b>\$13,144.40</b>	<b>\$13,529.10</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>52.48</i>	<i>38.75</i>	<i>45.83</i>	<i>—</i>
Revenue, . . . . .	52.48	38.75	45.83	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$12,003.33</b>	<b>\$10,432.18</b>	<b>\$13,190.23</b>	<b>\$13,529.10</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$3,400.00</b>	<b>—</b>	<b>—</b>	<b>\$800.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	3,400.00	—	—	800.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>\$100.00</b>	<b>—</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$15,403.33</b>	<b>\$10,532.18</b>	<b>\$13,190.23</b>	<b>\$14,329.10</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 1,091.37</i>	<i><sup>2</sup> 3,765.23</i>	<i><sup>3</sup> 1,949.49</i>	<i><sup>4</sup> 1,681.23</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$16,494.70</b>	<b>\$14,297.41</b>	<b>\$15,139.72</b>	<b>\$16,010.33</b>

<sup>1</sup> Includes school balance.<sup>2</sup> Includes library balance.<sup>3</sup> Includes school and cemetery balances.<sup>4</sup> Includes library and school balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 62.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Royalston</b> Population 903	<b>Brimfield</b> Population 894	<b>Becket</b> Population 890	<b>Ashby</b> Population 865
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Mar. 1, 1907</b>	<b>Feb. 28, 1907</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$1,352.58	\$1,280.10	\$1,520.26	\$1,535.90
Abatements, rebates, etc., . . . . .	22.58	154.05	196.22	—
County, . . . . .	665.00	472.75	764.04	765.90
State, . . . . .	665.00	653.30	560.00	770.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	188.00	518.00	700.00	591.00
<i>Celebrations,</i> . . . . .	94.32	—	—	100.00
<i>Departments, etc.,</i> . . . . .	11,390.75	8,796.12	9,562.53	11,068.81
General administration, . . . . .	1,226.27	873.35	\$17.17	546.91
Protection of life and property, . . . . .	228.63	97.51	—	210.71
Health and sanitation, . . . . .	137.80	9.00	34.00	188.00
Highways and bridges, . . . . .	2,363.91	1,720.23	2,721.85	2,865.17
Charities and corrections, . . . . .	820.56	1,229.53	616.48	1,398.69
Education, . . . . .	5,919.13	3,863.19	5,324.95	4,965.27
Libraries and reading rooms, . . . . .	159.94	468.11	25.00	307.13
Recreation, . . . . .	64.70	10.20	—	—
Interest, . . . . .	381.63	—	10.00	354.14
Unclassified, . . . . .	88.18	525.00	13.08	232.79
<i>Bonds and notes from tax levy,</i> . . . . .	—	—	—	500.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$13,025.65</b>	<b>\$10,594.22</b>	<b>\$11,782.79</b>	<b>\$13,795.71</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	68.51	315.53	161.00	121.30
Expense, . . . . .	68.51	315.53	161.00	121.30
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$13,094.16</b>	<b>\$10,909.75</b>	<b>\$11,943.79</b>	<b>\$13,917.01</b>
<b>Capital account,</b> . . . . .	—	<b>\$150.00</b>	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	150.00	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$2,800.00</b>	—	—	<b>\$800.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	2,800.00	—	—	800.00
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$15,894.16</b>	<b>\$11,059.75</b>	<b>\$11,943.79</b>	<b>\$14,717.01</b>
<i>Balance on hand, end of year,</i> . . . . .	1 600.54	2 3,237.66	3 3,195.93	4 1,293.32
<b>GRAND TOTAL,</b> . . . . .	<b>\$16,494.70</b>	<b>\$14,297.41</b>	<b>\$15,139.72</b>	<b>\$16,010.33</b>

<sup>1</sup> Includes school balance.<sup>2</sup> Includes library balance.<sup>3</sup> Includes school and cemetery balances.<sup>4</sup> Includes library and school balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Granville Population 865	Petersham Population 855	Lanesbor- ough Population 845	Whately Population 822
Fiscal Year Ending,	Feb. 10, 1907	Feb. 1, 1907	Mar. 13, 1907	Feb. 16, 1907
<i>Taxes, . . . . .</i>	<i>\$11,322.76</i>	<i>\$14,352.21</i>	<i>\$9,436.53</i>	<i>\$9,196.68</i>
Current year, . . . . .	6,742.46	8,055.10	6,710.03	6,301.67
Previous years, . . . . .	1,864.71	2,769.50	100.00	176.58
State, . . . . .	2,715.59	3,527.61	2,626.50	2,718.43
<i>Licenses, . . . . .</i>	<i>161.74</i>	<i>722.85</i>	<i>102.84</i>	<i>291.13</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>643.90</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>857.49</i>	<i>1,291.43</i>	<i>199.94</i>	<i>226.15</i>
General administration, . . . . .	19.50	107.15	2.00	3.00
Protection of life and property, . . . . .	116.00	12.55	152.00	139.75
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	169.35	1.00	5.00	1.00
Charities and corrections, . . . . .	361.35	400.88	—	77.40
Education, . . . . .	—	—	40.94	—
Libraries and reading rooms, . . . . .	—	698.00	—	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	191.29	71.85	—	—
Unclassified, . . . . .	—	—	—	5.00
<b>Ordinary revenue, . . . . .</b>	<b>\$12,341.99</b>	<b>\$16,365.99</b>	<b>\$10,383.21</b>	<b>\$9,713.96</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>—</i>	<i>20.00</i>	<i>104.76</i>	<i>17.00</i>
Revenue, . . . . .	—	20.00	104.76	17.00
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$12,341.99</b>	<b>\$16,385.99</b>	<b>\$10,487.97</b>	<b>\$9,730.96</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>\$50.00</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	50.00	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$3,000.00</b>	<b>2,000.00</b>	<b>\$1,500.00</b>	<b>\$1,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	3,000.00	2,000.00	1,500.00	1,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>254.95</b>	<b>450.34</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$15,341.99</b>	<b>\$18,690.94</b>	<b>\$12,438.31</b>	<b>\$10,730.96</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>753.95</i>	<i>13,279.45</i>	<i>1,583.02</i>	<i>2,507.02</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$16,095.94</b>	<b>\$21,970.39</b>	<b>\$14,021.33</b>	<b>\$13,237.98</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 63.*

PAYMENTS CLASSIFIED BY OBJECTS.	Granville Population 865	Petersham Population 855	Lanesbor- ough Population 845	Whately Population 822
Fiscal Year Ending,	Feb. 10, 1907	Feb. 1, 1907	Mar. 13, 1907	Feb. 16, 1907
<i>Taxes,</i> . . . . .	\$970.63	\$1,632.78	\$1,280.65	\$1,809.35
Abatements, rebates, etc., . . . . .	37.88	38.26	39.36	200.10
County, . . . . .	472.75	770.00	716.29	1,021.75
State, . . . . .	460.00	824.52	525.00	587.50
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	480.00	447.00	228.00	240.00
<i>Celebrations,</i> . . . . .	—	—	30.00	—
<i>Departments, etc.,</i> . . . . .	9,168.14	15,156.56	9,671.60	8,219.02
General administration, . . . . .	805.95	1,596.87	681.73	809.19
Protection of life and property, . . . . .	94.10	4.00	51.46	85.24
Health and sanitation, . . . . .	339.20	182.15	193.55	42.00
Highways and bridges, . . . . .	2,542.48	2,731.54	3,118.80	1,454.43
Charities and corrections, . . . . .	241.16	2,190.86	351.08	306.40
Education, . . . . .	4,429.12	7,190.25	4,626.81	4,294.52
Libraries and reading rooms, . . . . .	428.87	1,023.10	164.83	88.30
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	287.26	237.79	483.34	20.28
Unclassified, . . . . .	—	—	—	1,118.66
<i>Bonds and notes from tax levy,</i> . . . . .	800.00	—	—	—
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$11,418.77</b>	<b>\$17,236.34</b>	<b>\$11,210.25</b>	<b>\$10,268.37</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	69.28	133.41	150.55
Expense, . . . . .	—	69.28	133.41	150.55
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b> . . . . .	<b>\$11,418.77</b>	<b>\$17,305.62</b>	<b>\$11,343.66</b>	<b>\$10,418.92</b>
<b>Capital account,</b> . . . . .	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$3,000.00</b>	<b>\$4,000.00</b>	<b>\$1,500.00</b>	<b>\$1,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	3,000.00	4,000.00	1,500.00	1,000.00
<b>Trust funds and bequests,</b> . . . . .	—	—	450.30	—
<b>Total payments,</b> . . . . .	<b>\$14,418.77</b>	<b>\$21,305.62</b>	<b>\$13,294.00</b>	<b>\$11,418.92</b>
<i>Balance on hand, end of year,</i> . . . . .	1,677.17	<sup>1</sup> 664.77	727.33	<sup>2</sup> 1,819.06
<b>GRAND TOTAL,</b> . . . . .	<b>\$16,095.94</b>	<b>\$21,970.39</b>	<b>\$14,021.33</b>	<b>\$13,237.98</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Less \$1,245.04 outstanding orders.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Lynnfield Population 797	Bernardston Population 769	Tyngsbor- ough Population 768	Dana Population 763
Fiscal Year Ending,	Feb. 1, 1907	Mar. 1, 1907	Mar. 1, 1907	Feb. 4, 1907
<i>Taxes, . . . . .</i>	<i>\$16,810.24</i>	<i>\$8,528.24</i>	<i>\$11,930.94</i>	<i>\$8,463.65</i>
Current year, . . . . .	6,121.36	4,132.84	4,610.46	3,257.67
Previous years, . . . . .	3,904.16	1,504.06	2,381.45	2,126.79
State, . . . . .	6,784.72	2,891.34	4,939.03	3,079.19
<i>Licenses, . . . . .</i>	<i>143.87</i>	<i>613.68</i>	<i>176.42</i>	<i>1,459.42</i>
<i>Franchises, . . . . .</i>	<i>619.31</i>	<i>—</i>	<i>1,076.80</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>529.76</i>	<i>120.91</i>	<i>836.22</i>	<i>299.49</i>
General administration, . . . . .	70.00	85.50	97.50	25.89
Protection of life and property, . . . . .	16.50	10.05	—	18.00
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	456.29	165.80
Education, . . . . .	147.50	25.36	68.68	55.13
Libraries and reading rooms, . . . . .	14.70	—	9.00	14.25
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	113.56	—	204.75	20.42
Unclassified, . . . . .	167.50	—	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$18,103.18</b>	<b>\$9,262.83</b>	<b>\$14,020.38</b>	<b>\$10,222.56</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>77.78</i>	<i>15.14</i>	<i>20.95</i>	<i>337.31</i>
Revenue, . . . . .	77.78	15.14	20.95	337.31
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$18,180.96</b>	<b>\$9,277.97</b>	<b>\$14,041.33</b>	<b>\$10,559.87</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$3,000.00</b>	<b>\$2,000.00</b>	<b>\$3,900.00</b>	<b>—</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	3,000.00	2,000.00	3,900.00	—
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>748.68</b>	<b>110.94</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$21,180.96</b>	<b>\$12,026.65</b>	<b>\$18,052.27</b>	<b>\$10,559.87</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>3,024.65</i>	<i>960.57</i>	<i>71.83</i>	<i>4,269.42</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$24,205.61</b>	<b>\$12,987.22</b>	<b>\$18,123.60</b>	<b>\$14,829.29</b>



GRADED ACCORDING TO POPULATION OF 1905. *Group 64.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Lynnfield</b> Population 797	<b>Bernardston</b> Population 769	<b>Tyngsbor- ough</b> Population 768	<b>Dana</b> Population 763
<b>Fiscal Year Ending,</b>	<b>Feb. 1, 1907</b>	<b>Mar. 1, 1907</b>	<b>Mar. 1, 1907</b>	<b>Feb. 4, 1907</b>
<i>Taxes,</i> . . . . .	\$1,965.48	\$1,590.62	\$1,249.69	\$1,226.44
Abatements, rebates, etc., . . . . .	362.94	9.50	—	61.44
County, . . . . .	797.54	953.62	557.02	420.00
State, . . . . .	805.00	627.50	692.67	745.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	626.50	128.00	428.00	818.00
<i>Celebrations,</i> . . . . .	75.00	25.00	75.00	125.00
<i>Departments, etc.,</i> . . . . .	14,193.64	7,979.88	11,538.42	9,833.85
General administration, . . . . .	868.61	811.23	1,033.37	1,115.41
Protection of life and property, . . . . .	290.42	30.50	—	187.75
Health and sanitation, . . . . .	119.76	102.00	19.00	54.00
Highways and bridges, . . . . .	6,385.24	902.30	2,662.01	2,262.71
Charities and corrections, . . . . .	769.31	574.44	934.31	1,122.03
Education, . . . . .	4,199.16	5,194.41	6,073.76	4,878.29
Libraries and reading rooms, . . . . .	257.79	—	467.11	155.81
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	710.52	365.00	286.46	—
Unclassified, . . . . .	592.83	—	62.40	57.85
<i>Bonds and notes from tax levy,</i> . . . . .	2,000.00	500.00	250.00	—
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$18,860.62</b>	<b>\$10,223.50</b>	<b>\$13,541.11</b>	<b>\$12,003.29</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	77.05	18.14	63.41	440.86
Expense, . . . . .	77.05	18.14	63.41	440.86
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$18,937.67</b>	<b>\$10,241.64</b>	<b>\$13,604.52</b>	<b>\$12,444.15</b>
<b>Capital account,</b> . . . . .	—	<b>\$484.83</b>	—	<b>\$1,190.11</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	484.83	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	1,190.11
<b>Municipal indebtedness,</b> . . . . .	<b>\$3,000.00</b>	<b>2,000.00</b>	<b>\$4,100.00</b>	—
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	3,000.00	2,000.00	4,100.00	—
<b>Trust funds and bequests,</b> . . . . .	—	<b>184.14</b>	—	—
<b>Total payments,</b> . . . . .	<b>\$21,937.67</b>	<b>\$12,910.61</b>	<b>\$17,704.52</b>	<b>\$13,634.26</b>
<i>Balance on hand, end of year,</i> . . . . .	2,267.94	76.61	419.08	1,195.03
<b>GRAND TOTAL,</b> . . . . .	<b>\$24,205.61</b>	<b>\$12,987.22</b>	<b>\$18,123.60</b>	<b>\$14,829.29</b>

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Bolton Population 762	Granby Population 747	Blandford Population 746	Truro Population 743
Fiscal Year Ending,	Mar. 1, 1907	Feb. 1, 1907	Feb. 1, 1907	Dec. 31, 1906
<i>Taxes, . . . . .</i>	<i>\$10,066.97</i>	<i>\$9,110.88</i>	<i>\$10,674.58</i>	<i>\$8,803.06</i>
Current year, . . . . .	6,754.74	5,040.91	6,013.19	5,624.82
Previous years, . . . . .	933.12	586.99	2,143.51	1,225.66
State, . . . . .	2,379.11	3,482.98	2,517.88	1,952.58
<i>Licenses, . . . . .</i>	<i>211.48</i>	<i>122.16</i>	<i>157.46</i>	<i>402.40</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>296.77</i>	<i>376.05</i>	<i>173.42</i>	<i>5,851.86</i>
General administration, . . . . .	165.50	—	—	59.54
Protection of life and property, . . . . .	32.00	15.00	—	—
Health and sanitation, . . . . .	—	30.00	—	—
Highways and bridges, . . . . .	—	50.00	3.00	5,617.99
Charities and corrections, . . . . .	—	—	148.00	94.89
Education, . . . . .	11.25	241.12	10.82	32.00
Libraries and reading rooms, . . . . .	34.36	12.60	6.60	4.66
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	53.66	27.33	—	38.78
Unclassified, . . . . .	—	—	5.00	4.00
<b>Ordinary revenue, . . . . .</b>	<b>\$10,575.22</b>	<b>\$9,609.09</b>	<b>\$11,005.46</b>	<b>\$15,057.32</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>80.50</i>	<i>294.00</i>	<i>—</i>	<i>—</i>
Revenue, . . . . .	80.50	294.00	—	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$10,655.72</b>	<b>\$9,903.09</b>	<b>\$11,005.46</b>	<b>\$15,057.32</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>\$500.00</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	500.00	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$4,535.50</b>	<b>\$1,800.00</b>	<b>1,000.00</b>	<b>\$2,500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	535.50	—	—	—
Temporary tax loans, . . . . .	4,000.00	1,800.00	1,000.00	2,500.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>601.78</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$15,793.00</b>	<b>\$11,703.09</b>	<b>\$12,505.46</b>	<b>\$17,557.32</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>350.25</i>	<i>1,900.15</i>	<i>39.46</i>	<i>266.44</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$16,143.25</b>	<b>\$13,603.24</b>	<b>\$12,544.92</b>	<b>\$17,813.76</b>

GRADED ACCORDING TO POPULATION OF 1905. *Group 65.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Bolton</b> Population 762	<b>Granby</b> Population 747,	<b>Blandford</b> Population 746	<b>Truro</b> Population 743
<b>Fiscal Year Ending,</b>	<b>Mar. 1, 1907</b>	<b>Feb. 1, 1907</b>	<b>Feb. 1, 1907</b>	<b>Dec. 31, 1906</b>
<i>Taxes,</i> . . . . .	\$1,164.66	\$1,337.15	\$1,210.64	\$1,033.25
Abatements, rebates, etc., . . .	44.66	72.05	161.76	41.20
County, . . . . .	560.00	682.00	509.12	453.90
State, . . . . .	560.00	633.10	539.76	538.15
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	757.00	176.00	336.00	144.00
<i>Celebrations,</i> . . . . .	35.00	—	25.00	18.80
<i>Departments, etc.,</i> . . . . .	9,595.20	7,789.37	9,281.19	13,038.41
General administration, . . . .	1,053.28	648.25	501.53	1,303.67
Protection of life and property, .	46.40	26.98	6.05	—
Health and sanitation, . . . . .	55.13	138.64	119.70	4.75
Highways and bridges, . . . . .	1,704.40	1,327.09	3,085.04	7,046.70
Charities and corrections, . . . .	919.83	274.24	518.22	952.66
Education, . . . . .	4,904.20	5,153.66	4,001.50	3,457.65
Libraries and reading rooms, . . .	294.69	176.66	180.42	56.12
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	232.50	43.85	329.25	216.86
Unclassified, . . . . .	384.77	—	539.48	—
<i>Bonds and notes from tax levy,</i> . .	—	—	100.00	250.00
<i>Sinking funds from tax levy,</i> . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$11,551.86</b>	<b>\$9,352.52</b>	<b>\$10,952.83</b>	<b>\$14,484.46</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, .</i>	<i>166.39</i>	<i>279.08</i>	<i>25.75</i>	<i>—</i>
Expense, . . . . .	166.39	279.08	25.75	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$11,718.25</b>	<b>\$9,631.60</b>	<b>\$10,978.58</b>	<b>\$14,484.46</b>
<b>Capital account,</b> . . . . .	<b>—</b>	<b>\$226.25</b>	<b>\$600.00</b>	<b>—</b>
General public buildings, . . . .	—	—	—	—
Protection of life and property, . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	600.00	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	226.25	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$4,000.00</b>	<b>1,800.00</b>	<b>—</b>	<b>\$2,500.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	4,000.00	1,800.00	—	2,500.00
<b>Trust funds and bequests,</b> . . . .	<b>300.00</b>	<b>—</b>	<b>—</b>	<b>19.40</b>
<b>Total payments,</b> . . . . .	<b>\$16,018.25</b>	<b>\$11,657.85</b>	<b>\$11,578.58</b>	<b>\$17,003.86</b>
<i>Balance on hand, end of year,</i> . . .	<i>125.00</i>	<i>1,945.39</i>	<i>966.34</i>	<i>1 809.90</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$16,143.25</b>	<b>\$13,603.24</b>	<b>\$12,544.92</b>	<b>\$17,813.76</b>

<sup>1</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Cummington Population 740	Brewster Population 739	Egremont Population 721	Leverett Population 703
Fiscal Year Ending,	Feb. 15, 1907	Feb. 2, 1907	Mar. 1, 1907	Feb. 15, 1907
<i>Taxes, . . . . .</i>	\$8,729.20	\$12,124.98	\$6,094.88	\$8,498.91
Current year, . . . . .	6,349.88	8,848.00	3,870.23	5,090.02
Previous years, . . . . .	—	347.75	—	140.75
State, . . . . .	2,379.32	2,929.23	2,224.15	3,268.14
<i>Licenses, . . . . .</i>	105.51	151.66	98.13	46.61
<i>Franchises, . . . . .</i>	—	—	—	—
<i>Departments, etc., . . . . .</i>	1,076.06	227.45	34.00	940.67
General administration, . . . . .	10.80	112.00	18.00	100.00
Protection of life and property, . . . . .	62.00	9.20	—	98.08
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	539.00	10.00	—	480.90
Charities and corrections, . . . . .	91.76	96.25	—	215.22
Education, . . . . .	372.50	—	—	.50
Libraries and reading rooms, . . . . .	—	—	11.00	3.31
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	—	—	—	37.66
Unclassified, . . . . .	—	—	5.00	5.00
<b>Ordinary revenue, . . . . .</b>	<b>\$9,910.77</b>	<b>\$12,504.09</b>	<b>\$6,226.51</b>	<b>\$9,486.19</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	—	—	—	14.12
Revenue, . . . . .	—	—	—	14.12
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$9,910.77</b>	<b>\$12,504.09</b>	<b>\$6,226.51</b>	<b>\$9,500.31</b>
<b>Capital account, . . . . .</b>	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$1,800.00</b>	<b>\$8,537.80</b>	—	—
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	7,237.80	—	—
Temporary tax loans, . . . . .	1,800.00	1,300.00	—	—
<b>Sinking funds from commissioners, . . . . .</b>	—	—	—	—
<b>Trust funds and bequests, . . . . .</b>	—	—	—	—
<b>Total receipts, . . . . .</b>	<b>\$11,710.77</b>	<b>\$21,041.89</b>	<b>\$6,226.51</b>	<b>\$9,500.31</b>
<i>Balance on hand, beginning of year, . . . . .</i>	171.29	3,820.53	1,942.77	1,217.40
<b>GRAND TOTAL, . . . . .</b>	<b>\$11,882.06</b>	<b>\$24,862.42</b>	<b>\$8,169.28</b>	<b>\$11,672.71</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 66.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Cummington</b> Population 740	<b>Brewster</b> Population 739	<b>Egremont</b> Population 721	<b>Leverett</b> Population 703
<b>Fiscal Year Ending,</b>	<b>Feb. 15, 1907</b>	<b>Feb. 2, 1907</b>	<b>Mar. 1, 1907</b>	<b>Feb. 15, 1907</b>
<i>Taxes,</i> . . . . .	\$776.25	\$1,684.28	\$1,263.71	\$1,035.42
Abatements, rebates, etc., . . . . .	—	—	22.42	4.25
County, . . . . .	426.25	664.98	716.29	681.17
State, . . . . .	350.00	1,019.30	525.00	350.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	553.50	582.00	112.00	686.00
<i>Celebrations,</i> . . . . .	—	—	—	—
<i>Departments, etc.,</i> . . . . .	8,034.13	7,861.91	4,656.23	7,736.18
General administration, . . . . .	462.82	1,053.93	432.42	691.74
Protection of life and property, . . . . .	56.88	82.69	46.97	125.32
Health and sanitation, . . . . .	174.25	44.50	30.00	25.00
Highways and bridges, . . . . .	2,189.17	782.02	829.69	1,811.98
Charities and corrections, . . . . .	1,137.38	1,037.15	299.89	1,327.19
Education, . . . . .	3,759.96	4,163.25	2,767.36	3,623.31
Libraries and reading rooms, . . . . .	77.75	50.00	106.13	106.47
Recreation, . . . . .	—	—	11.00	—
Interest, . . . . .	175.92	548.37	—	20.17
Unclassified, . . . . .	—	100.00	132.77	5.00
<i>Bonds and notes from tax levy,</i> . . . . .	523.00	1,500.00	—	—
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$9,886.88</b>	<b>\$11,628.19</b>	<b>\$6,031.94</b>	<b>\$9,457.60</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	3.00	—	3.00	69.12
Expense, . . . . .	3.00	—	3.00	69.12
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$9,889.88</b>	<b>\$11,628.19</b>	<b>\$6,034.94</b>	<b>\$9,526.72</b>
<b>Capital account,</b> . . . . .	<b>\$87.45</b>	<b>\$5,012.20</b>	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	87.45	5,012.20	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>1,800.00</b>	<b>3,000.00</b>	—	—
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	1,800.00	3,000.00	—	—
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$11,777.33</b>	<b>\$19,640.39</b>	<b>\$6,034.94</b>	<b>\$9,526.72</b>
<i>Balance on hand, end of year,</i> . . . . .	104.73	5,222.03	2,154.34	1,2145.99
<b>GRAND TOTAL,</b> . . . . .	<b>\$11,882.06</b>	<b>\$24,862.42</b>	<b>\$8,169.28</b>	<b>\$11,672.71</b>

<sup>1</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	New Salem Population 672	Boxford Population 665	Sandisfield Population 657	Boylston Population 649
Fiscal Year Ending,	Feb. 1, 1907	Feb. 1, 1907	Mar. 20, 1907	Mar. 1, 1907
<i>Taxes, . . . . .</i>	\$8,943.66	\$11,673.14	\$8,100.62	\$13,552.51
Current year, . . . . .	2,750.30	5,827.07	5,870.43	7,878.72
Previous years, . . . . .	3,488.49	110.15	1,055.77	1,183.47
State, . . . . .	2,704.87	5,738.92	1,174.42	4,490.32
<i>Licenses, . . . . .</i>	45.76	150.46	353.00	189.28
<i>Franchises, . . . . .</i>	—	—	—	1,715.78
<i>Departments, etc., . . . . .</i>	1,959.36	825.53	1,209.33	2,242.36
General administration, . . . . .	16.83	70.54	—	70.75
Protection of life and property, . . . . .	—	—	20.28	—
Health and sanitation, . . . . .	—	—	—	7.95
Highways and bridges, . . . . .	1,100.00	469.57	805.05	1.39
Charities and corrections, . . . . .	470.49	163.80	324.00	2,119.05
Education, . . . . .	220.87	121.62	30.00	—
Libraries and reading rooms, . . . . .	40.00	—	—	.28
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	108.97	—	—	42.94
Unclassified, . . . . .	2.20	—	30.00	—
<b>Ordinary revenue, . . . . .</b>	<b>\$10,948.78</b>	<b>\$12,652.13</b>	<b>\$9,662.95</b>	<b>\$17,699.93</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	15.00	—	—	148.50
Revenue, . . . . .	15.00	—	—	148.50
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$10,963.78</b>	<b>\$12,652.13</b>	<b>\$9,662.95</b>	<b>\$17,848.43</b>
<b>Capital account, . . . . .</b>	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	.28
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$6,000.00</b>	<b>\$1,800.00</b>	<b>\$1,200.00</b>	<b>\$9,500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	6,000.00	1,800.00	1,200.00	9,500.00
<b>Sinking funds from commissioners, . . . . .</b>	—	—	—	—
<b>Trust funds and bequests, . . . . .</b>	—	—	1,598.92	—
<b>Total receipts, . . . . .</b>	<b>\$16,963.78</b>	<b>\$14,452.13</b>	<b>\$12,461.87</b>	<b>\$27,348.43</b>
<i>Balance on hand, beginning of year, . . . . .</i>	1,769.00	2,943.11	8.33	1,367.55
<b>GRAND TOTAL, . . . . .</b>	<b>\$18,732.78</b>	<b>\$17,395.24</b>	<b>\$12,470.20</b>	<b>\$27,715.98</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 67.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>New Salem</b> Population 672	<b>Boxford</b> Population 665	<b>Sandisfield</b> Population 657	<b>Boylston</b> Population 649
<b>Fiscal Year Ending,</b>	<b>Feb. 1, 1907</b>	<b>Feb. 1, 1907</b>	<b>Mar. 20, 1907</b>	<b>Mar. 1, 1907</b>
<i>Taxes, . . . . .</i>	\$1,144.46	\$2,345.44	\$957.31	\$1,215.44
Abatements, rebates, etc., . . . . .	10.18	106.49	67.28	165.44
County, . . . . .	749.28	1,153.95	477.53	525.00
State, . . . . .	385.00	1,085.00	412.50	525.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit, . . . . .</i>	504.00	120.00	540.00	172.00
<i>Celebrations, . . . . .</i>	15.98	50.00	25.00	75.00
<i>Departments, etc., . . . . .</i>	8,985.90	10,020.49	8,944.35	12,489.63
General administration, . . . . .	521.00	1,423.28	520.17	1,003.13
Protection of life and property, . . . . .	271.23	31.00	146.16	76.10
Health and sanitation, . . . . .	99.50	—	284.50	355.25
Highways and bridges, . . . . .	2,648.82	3,110.46	3,385.72	2,222.74
Charities and corrections, . . . . .	898.95	1,341.40	785.38	2,600.18
Education, . . . . .	4,387.35	3,931.98	3,590.06	4,803.39
Libraries and reading rooms, . . . . .	69.47	150.46	—	812.17
Recreation, . . . . .	—	—	—	82.65
Interest, . . . . .	89.58	31.91	217.36	362.71
Unclassified, . . . . .	—	—	15.00	171.31
<i>Bonds and notes from tax levy, . . . . .</i>	—	—	—	3,000.00
<i>Sinking funds from tax levy, . . . . .</i>	—	—	—	—
<b>Payments from ordinary revenue, . . . . .</b>	<b>\$10,650.34</b>	<b>\$12,535.93</b>	<b>\$10,466.66</b>	<b>\$16,952.07</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	17.00	—	32.50	497.25
Expense, . . . . .	17.00	—	32.50	497.25
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue, . . . . .</b>	<b>\$10,667.34</b>	<b>\$12,535.93</b>	<b>\$10,499.16</b>	<b>\$17,449.32</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$6,000.00</b>	<b>\$1,800.00</b>	<b>\$1,200.00</b>	<b>\$9,500.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	6,000.00	1,800.00	1,200.00	9,500.00
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total payments, . . . . .</b>	<b>\$16,667.34</b>	<b>\$14,335.93</b>	<b>\$11,699.16</b>	<b>\$26,949.32</b>
<i>Balance on hand, end of year, . . . . .</i>	2,065.44	3,059.31	771.04	1,766.66
<b>GRAND TOTAL, . . . . .</b>	<b>\$18,732.78</b>	<b>\$17,395.24</b>	<b>\$12,470.20</b>	<b>\$27,715.98</b>

1 Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Wales Population 645	Dover Population 636	Worthington Population 614	Richmond Population 601
Fiscal Year Ending,	Feb. 28, 1907	Jan. 31, 1907	Feb. 1, 1907	Mar. 15, 1907
<i>Taxes,</i> . . . . .	\$8,954.73	\$17,569.16	\$8,294.21	\$9,330.93
Current year, . . . . .	4,136.20	10,500.00	5,319.69	6,291.28
Previous years, . . . . .	679.93	1,367.54	819.20	1,193.54
State, . . . . .	2,138.60	5,701.62	2,155.32	1,846.11
<i>Licenses,</i> . . . . .	1,436.00	244.66	120.05	85.12
<i>Franchises,</i> . . . . .	—	—	—	—
<i>Departments, etc.,</i> . . . . .	232.79	2,250.80	1,312.71	2,899.52
General administration, . . . . .	—	152.25	59.31	—
Protection of life and property, . . . . .	—	5.00	—	3.00
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	1,702.70	—	2,488.00
Charities and corrections, . . . . .	122.11	—	138.51	—
Education, . . . . .	—	353.85	—	405.34
Libraries and reading rooms, . . . . .	1.85	12.00	—	3.18
Recreation, . . . . .	—	14.00	—	—
Interest, . . . . .	—	—	254.89	—
Unclassified, . . . . .	108.83	11.00	860.00	—
<b>Ordinary revenue,</b> . . . . .	<b>\$8,623.52</b>	<b>\$20,064.62</b>	<b>\$9,726.97</b>	<b>\$12,315.57</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	181.94	20.00	—	—
Revenue, . . . . .	181.94	20.00	—	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue,</b> . . . . .	<b>\$8,805.46</b>	<b>\$20,084.62</b>	<b>\$9,726.97</b>	<b>\$12,315.57</b>
<b>Capital account,</b> . . . . .	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	—	<b>\$12,000.00</b>	<b>\$1,500.00</b>	<b>\$2,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	12,000.00	1,500.00	2,000.00
<b>Sinking funds from commissioners,</b> . . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . . .	<b>\$120.00</b>	—	<b>747.74</b>	<b>57.17</b>
<b>Total receipts,</b> . . . . .	<b>\$8,925.46</b>	<b>\$32,084.62</b>	<b>\$11,974.71</b>	<b>\$14,372.74</b>
<i>Balance on hand, beginning of year,</i> . . . . .	1,079.79	1,202.62	1,384.02	258.05
<b>GRAND TOTAL,</b> . . . . .	<b>\$10,005.25</b>	<b>\$33,287.24</b>	<b>\$13,358.73</b>	<b>\$14,630.79</b>

<sup>1</sup> Includes library balance.



## TOWNS — 1906-1907.

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GRADED ACCORDING TO POPULATION OF 1905. *Group 68.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Wales</b> Population 645	<b>Dover</b> Population 636	<b>Worthington</b> Population 614	<b>Richmond</b> Population 601
<b>Fiscal Year Ending,</b>	<b>Feb. 28, 1907</b>	<b>Jan. 31, 1907</b>	<b>Feb. 1, 1907</b>	<b>Mar. 15, 1907</b>
<i>Taxes,</i> . . . . .	\$1,346.91	\$2,360.52	\$964.74	\$1,159.43
Abatements, rebates, etc., . . . . .	256.26	—	188.49	113.25
County, . . . . .	363.65	1,035.57	426.25	525.28
State, . . . . .	727.00	1,165.12	350.00	520.90
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	159.83	—	—
<i>Soldiers' benefit,</i> . . . . .	616.50	358.00	172.00	132.00
<i>Celebrations,</i> . . . . .	125.00	50.00	50.00	—
<i>Departments, etc.,</i> . . . . .	6,002.49	16,158.88	7,295.62	9,164.27
General administration, . . . . .	454.78	1,946.37	299.35	456.71
Protection of life and property, . . . . .	89.50	229.82	8.00	—
Health and sanitation, . . . . .	26.95	103.00	44.81	56.00
Highways and bridges, . . . . .	1,100.16	4,751.59	1,671.66	4,078.67
Charities and corrections, . . . . .	1,074.95	820.51	798.39	669.54
Education, . . . . .	2,839.45	7,277.72	3,354.25	3,243.49
Libraries and reading rooms, . . . . .	197.59	355.90	—	248.18
Recreation, . . . . .	—	234.01	—	—
Interest, . . . . .	165.00	356.71	18.75	401.68
Unclassified, . . . . .	54.11	82.75	1,100.41	—
<i>Bonds and notes from tax levy,</i> . . . . .	—	—	—	2,000.00
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$8,090.90</b>	<b>\$18,926.90</b>	<b>\$8,482.36</b>	<b>\$12,445.70</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	81.65	276.85	33.55	95.00
Expense, . . . . .	81.65	276.85	33.55	95.00
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$8,172.55</b>	<b>\$19,203.75</b>	<b>\$8,515.91</b>	<b>\$12,540.70</b>
<b>Capital account,</b> . . . . .	—	—	<b>\$506.36</b>	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	506.36	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	—	<b>\$11,500.00</b>	<b>1,500.00</b>	<b>\$2,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	11,500.00	1,500.00	2,000.00
<b>Trust funds and bequests,</b> . . . . .	—	<b>350.00</b>	<b>747.74</b>	—
<b>Total payments,</b> . . . . .	<b>\$8,172.55</b>	<b>\$31,053.75</b>	<b>\$11,270.01</b>	<b>\$14,540.70</b>
<i>Balance on hand, end of year,</i> . . . . .	1,832.70	2,233.49	2,088.72	90.09
<b>GRAND TOTAL,</b> . . . . .	<b>\$10,005.25</b>	<b>\$33,287.24</b>	<b>\$13,358.73</b>	<b>\$14,630.79</b>

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Burlington Population 588	Chesterfield Population 563	Hampden Population 561	Savoy Population 549
Fiscal Year Ending,	Feb. 28, 1907	Feb. 1, 1907	Mar. 20, 1907	Mar. 15, 1907
<i>Taxes, . . . . .</i>	\$9,350.54	\$7,105.57	\$5,715.79	\$6,425.16
Current year, . . . . .	4,687.31	3,543.38	2,959.85	4,205.01
Previous years, . . . . .	2,531.54	1,426.22	690.03	—
State, . . . . .	2,131.69	2,135.97	2,065.91	2,220.15
<i>Licenses, . . . . .</i>	162.56	56.20	119.15	102.44
<i>Franchises, . . . . .</i>	875.15	—	—	—
<i>Departments, etc., . . . . .</i>	5,969.71	789.10	1,337.60	637.46
General administration, . . . . .	1.50	36.60	—	15.00
Protection of life and property, . . . . .	—	—	74.72	—
Health and sanitation, . . . . .	2.18	—	—	—
Highways and bridges, . . . . .	5,460.16	580.00	528.00	616.00
Charities and corrections, . . . . .	205.89	62.50	24.22	—
Education, . . . . .	3.00	39.00	1.63	1.46
Libraries and reading rooms, . . . . .	6.45	—	—	—
Recreation, . . . . .	136.00	—	—	—
Interest, . . . . .	143.78	66.00	50.73	—
Unclassified, . . . . .	10.75	5.00	658.30	5.00
<b>Ordinary revenue, . . . . .</b>	<b>\$16,357.96</b>	<b>\$7,950.87</b>	<b>\$7,172.54</b>	<b>\$7,165.06</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	58.00	—	101.23	—
Revenue, . . . . .	58.00	—	101.23	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$16,415.96</b>	<b>\$7,950.87</b>	<b>\$7,273.77</b>	<b>\$7,165.06</b>
<b>Capital account, . . . . .</b>	<b>\$4,307.19</b>	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	4,307.19	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	—	—	<b>\$1,700.00</b>	<b>\$3,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	—	1,700.00	3,000.00
<b>Sinking funds from commissioners, . . . . .</b>	—	—	—	—
<b>Trust funds and bequests, . . . . .</b>	<b>22.25</b>	—	—	—
<b>Total receipts, . . . . .</b>	<b>\$20,745.40</b>	<b>\$7,950.87</b>	<b>\$8,973.77</b>	<b>\$10,165.06</b>
<i>Balance on hand, beginning of year, . . . . .</i>	1,839.86	3,056.76	1,019.88	1,804.80
<b>GRAND TOTAL, . . . . .</b>	<b>\$22,585.26</b>	<b>\$11,007.63</b>	<b>\$9,993.65</b>	<b>\$10,969.86</b>

<sup>1</sup> Includes school balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 69.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Burlington</b> Population 588	<b>Chesterfield</b> Population 563	<b>Hampden</b> Population 561	<b>Savoy</b> Population 549
<b>Fiscal Year Ending,</b>	<b>Feb. 28, 1907</b>	<b>Feb. 1, 1907</b>	<b>Mar. 20, 1907</b>	<b>Mar. 15, 1907</b>
<i>Taxes,</i> . . . . .	\$1,283.88	\$968.46	\$1,094.37	\$512.20
Abatements, rebates, etc., . . . .	—	192.21	166.62	15.68
County, . . . . .	591.83	426.25	472.75	286.52
State, . . . . .	692.05	350.00	455.00	210.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	177.00	511.00	336.00	591.00
<i>Celebrations,</i> . . . . .	48.00	43.44	—	50.00
<i>Departments, etc.,</i> . . . . .	11,833.83	5,071.04	7,377.81	6,815.22
General administration, . . . . .	1,294.94	350.10	463.09	401.54
Protection of life and property, . .	44.00	24.06	253.06	27.31
Health and sanitation, . . . . .	170.00	88.56	47.00	32.35
Highways and bridges, . . . . .	6,124.94	1,395.27	1,607.95	2,609.96
Charities and corrections, . . . . .	601.58	194.21	571.30	439.18
Education, . . . . .	3,286.22	2,864.14	3,786.96	3,049.23
Libraries and reading rooms, . . . .	250.00	104.70	74.60	42.00
Recreation, . . . . .	2.00	—	—	—
Interest, . . . . .	60.15	45.00	58.50	208.65
Unclassified, . . . . .	—	5.00	515.35	5.00
<i>Bonds and notes from tax levy,</i> . . .	—	—	—	—
<i>Sinking funds from tax levy,</i> . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$13,342.71</b>	<b>\$6,593.94</b>	<b>\$8,808.18</b>	<b>\$7,968.42</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	174.25	—	—	—
Expense, . . . . .	174.25	—	—	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$13,516.96</b>	<b>\$6,593.94</b>	<b>\$8,808.18</b>	<b>\$7,968.42</b>
<b>Capital account,</b> . . . . .	<b>\$376.04</b>	<b>\$805.97</b>	—	—
General public buildings, . . . . .	279.39	—	—	—
Protection of life and property, . .	—	—	—	—
Health and sanitation, . . . . .	96.65	—	—	—
Highways and bridges, . . . . .	—	805.97	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>3,000.00</b>	—	<b>\$800.00</b>	<b>\$1,500.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	3,000.00	—	800.00	1,500.00
<b>Trust funds and bequests,</b> . . . .	—	<b>554.17</b>	—	—
<b>Total payments,</b> . . . . .	<b>\$16,893.00</b>	<b>\$7,954.08</b>	<b>\$9,608.18</b>	<b>\$9,468.42</b>
<i>Balance on hand, end of year,</i> . . .	5,692.26	3,053.55	385.47	<sup>1</sup> 1,501.44
<b>GRAND TOTAL,</b> . . . . .	<b>\$22,585.26</b>	<b>\$11,007.63</b>	<b>\$9,993.65</b>	<b>\$10,969.86</b>

<sup>1</sup> Includes school balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Otis Population 534	Rowe Population 533	Warwick Population 527	Carlisle Population 523
Fiscal Year Ending,	Feb. 15, 1907	Feb. 16, 1907	Feb. 14, 1907	Feb. 1, 1907
<i>Taxes, . . . . .</i>	<i>\$4,493.72</i>	<i>\$6,431.62</i>	<i>\$8,061.17</i>	<i>\$9,085.50</i>
Current year, . . . . .	2,376.50	4,124.41	6,128.52	5,666.79
Previous year, . . . . .	113.00	280.00	100.00	623.26
State, . . . . .	2,004.22	2,027.21	1,832.65	2,795.45
<i>Licenses, . . . . .</i>	<i>628.42</i>	<i>30.34</i>	<i>33.82</i>	<i>86.16</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>469.85</i>	<i>555.79</i>	<i>2,828.77</i>	<i>3,280.07</i>
General administration, . . . . .	20.00	64.75	54.00	9.35
Protection of life and property, . . . . .	90.50	—	—	75.00
Health and sanitation, . . . . .	—	—	7.00	—
Highways and bridges, . . . . .	2.15	440.00	1,439.00	1,389.63
Charities and corrections, . . . . .	114.70	—	1,094.37	1,766.61
Education, . . . . .	18.00	8.08	182.75	20.20
Libraries and reading rooms, . . . . .	—	42.96	14.20	6.22
Recreation, . . . . .	—	—	13.00	—
Interest, . . . . .	—	—	10.95	13.06
Unclassified, . . . . .	224.50	—	13.50	—
<b>Ordinary revenue, . . . . .</b>	<b>\$5,591.99</b>	<b>\$7,017.75</b>	<b>\$10,923.76</b>	<b>\$12,451.73</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>55.22</i>
Revenue, . . . . .	—	—	10.00	55.22
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$5,591.99</b>	<b>\$7,017.75</b>	<b>\$10,933.76</b>	<b>\$12,506.95</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>—</b>	<b>—</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	—	1,000.00	1,000.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>—</b>	<b>156.20</b>	<b>100.00</b>
<b>Total receipts, . . . . .</b>	<b>\$5,591.99</b>	<b>\$7,017.75</b>	<b>\$12,089.96</b>	<b>\$13,606.95</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i>2,046.31</i>	<i><sup>1</sup> 1,521.10</i>	<i>3,795.49</i>	<i>3,168.93</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$7,638.30</b>	<b>\$8,538.85</b>	<b>\$15,885.45</b>	<b>\$16,775.88</b>

<sup>1</sup> Includes library and school balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 70.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Otis</b> Population 534	<b>Rowe</b> Population 533	<b>Warwick</b> Population 527	<b>Carlisle</b> Population 523
<b>Fiscal Year Ending,</b>	<b>Feb. 15, 1907</b>	<b>Feb. 16, 1907</b>	<b>Feb. 14, 1907</b>	<b>Feb. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$877.77	\$650.94	\$1,062.01	\$839.41
Abatements, rebates, etc., . . . .	77.25	32.25	30.84	1.90
County, . . . . .	382.02	408.69	681.17	417.51
State, . . . . .	418.50	210.00	350.00	420.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	768.42	72.00	192.00	228.00
<i>Celebrations,</i> . . . . .	—	—	50.00	25.00
<i>Departments, etc.,</i> . . . . .	5,883.46	4,893.01	9,341.55	10,542.39
General administration, . . . . .	444.86	287.07	628.58	1,323.47
Protection of life and property, . .	90.26	—	113.51	187.95
Health and sanitation, . . . . .	159.50	39.75	52.50	128.52
Highways and bridges, . . . . .	1,683.08	1,688.32	2,921.63	3,284.94
Charities and corrections, . . . . .	622.64	251.04	1,604.20	2,182.82
Education, . . . . .	2,109.06	2,332.81	3,848.15	2,794.83
Libraries and reading rooms, . . . .	40.00	93.10	130.00	232.09
Recreation, . . . . .	—	—	27.00	32.76
Interest, . . . . .	103.97	185.92	10.98	225.01
Unclassified, . . . . .	630.09	15.00	5.00	150.00
<i>Bonds and notes from tax levy,</i> . . .	—	500.00	—	1,675.00
<i>Sinking funds from tax levy,</i> . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$7,529.65</b>	<b>\$6,115.95</b>	<b>\$10,645.56</b>	<b>\$13,309.80</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	39.00	—	50.43	176.99
Expense, . . . . .	39.00	—	50.43	176.99
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$7,568.65</b>	<b>\$6,115.95</b>	<b>\$10,695.99</b>	<b>\$13,486.79</b>
<b>Capital account,</b> . . . . .	—	—	—	<b>\$1,086.79</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	\$31.74
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	255.05
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	—	—	<b>\$1,000.00</b>	<b>1,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	—	1,000.00	1,000.00
<b>Trust funds and bequests,</b> . . . .	—	—	<b>40.40</b>	<b>100.00</b>
<b>Total payments,</b> . . . . .	<b>\$7,568.65</b>	<b>\$6,115.95</b>	<b>\$11,736.39</b>	<b>\$15,673.58</b>
<i>Balance on hand, end of year,</i> . . .	69.65	<sup>1</sup> 2,422.90	4,149.06	1,102.80
<b>GRAND TOTAL,</b> . . . . .	<b>\$7,638.30</b>	<b>\$8,538.85</b>	<b>\$15,885.45</b>	<b>\$16,775.88</b>

<sup>1</sup> Includes library and school balances and uncollected taxes.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Eastham Population 519	Oakham Population 519	Plympton Population 514	Windsor Population 513
Fiscal Year Ending,	Dec. 31, 1906	Mar. 1, 1907	Feb. 1, 1907	Feb. 10, 1907
<i>Taxes, . . . . .</i>	<i>\$6,341.86</i>	<i>\$6,088.92</i>	<i>\$6,977.21</i>	<i>\$7,577.24</i>
Current year, . . . . .	3,339.30	3,920.25	4,125.00	5,029.54
Previous years, . . . . .	1,124.38	672.89	110.72	398.09
State, . . . . .	1,878.18	1,495.78	2,741.49	2,149.61
 <i>Licenses, . . . . .</i>	 <i>93.00</i>	 <i>160.06</i>	 <i>153.14</i>	 <i>86.66</i>
<i>Franchises, . . . . .</i>	 <i>—</i>	 <i>—</i>	 <i>—</i>	 <i>—</i>
<i>Departments, etc., . . . . .</i>	 <i>689.88</i>	 <i>1,113.13</i>	 <i>421.37</i>	 <i>538.00</i>
General administration, . . . . .	—	42.25	—	8.00
Protection of life and property, . . . . .	5.00	42.25	421.37	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	536.00	—	—
Charities and corrections, . . . . .	—	91.95	—	525.00
Education, . . . . .	148.05	308.99	—	—
Libraries and reading rooms, . . . . .	499.88	23.08	—	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	—	68.61	—	—
Unclassified, . . . . .	36.95	—	—	5.00
 <b>Ordinary revenue, . . . . .</b>	 <b>\$7,124.74</b>	 <b>\$7,362.11</b>	 <b>\$7,551.72</b>	 <b>\$8,201.90</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	 <i>—</i>	 <i>—</i>	 <i>10.00</i>	 <i>—</i>
Revenue, . . . . .	—	—	10.00	—
Miscellaneous, . . . . .	—	—	—	—
 <b>Total from revenue, . . . . .</b>	 <b>\$7,124.74</b>	 <b>\$7,362.11</b>	 <b>\$7,561.72</b>	 <b>\$8,201.90</b>
 <b>Capital account, . . . . .</b>	 <b>—</b>	 <b>—</b>	 <b>—</b>	 <b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
 <b>Municipal indebtedness, . . . . .</b>	 <b>\$1,000.00</b>	 <b>\$1,000.00</b>	 <b>\$1,500.00</b>	 <b>\$1,000.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	1,000.00	1,000.00	1,500.00	1,000.00
 <b>Sinking funds from commissioners, . . . . .</b>	 <b>—</b>	 <b>—</b>	 <b>—</b>	 <b>—</b>
 <b>Trust funds and bequests, . . . . .</b>	 <b>—</b>	 <b>225.00</b>	 <b>—</b>	 <b>—</b>
 <b>Total receipts, . . . . .</b>	 <b>\$8,124.74</b>	 <b>\$8,587.11</b>	 <b>\$9,061.72</b>	 <b>\$9,201.90</b>
<i>Balance on hand, beginning of year, . . . . .</i>	 <i><sup>1</sup> 1,684.98</i>	 <i>1,214.25</i>	 <i>1,142.41</i>	 <i>100.77</i>
 <b>GRAND TOTAL, . . . . .</b>	 <b>\$9,809.72</b>	 <b>\$9,801.36</b>	 <b>\$10,204.13</b>	 <b>\$9,302.67</b>

<sup>1</sup> Includes library balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 71.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Eastham</b> Population 519	<b>Oakham</b> Population 519	<b>Plympton</b> Population 514	<b>Windsor</b> Population 513
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Mar. 1, 1907</b>	<b>Feb. 1, 1907</b>	<b>Feb. 10, 1907</b>
<i>Taxes,</i> . . . . .	\$988.31	\$949.84	\$860.94	\$699.59
Abatements, rebates, etc., . . . . .	105.73	179.84	—	70.92
County, . . . . .	416.08	385.00	475.94	334.27
State, . . . . .	466.50	385.00	385.00	294.40
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	276.00	251.00	1,127.14	348.00
<i>Celebrations,</i> . . . . .	—	7.55	30.00	—
<i>Departments, etc.,</i> . . . . .	5,095.38	6,286.71	4,584.90	5,852.75
General administration, . . . . .	945.80	671.09	402.52	309.41
Protection of life and property, . . . . .	83.64	18.18	29.70	10.00
Health and sanitation, . . . . .	94.20	55.05	58.54	104.75
Highways and bridges, . . . . .	323.60	2,158.05	1,163.50	1,324.86
Charities and corrections, . . . . .	181.59	531.95	771.23	259.66
Education, . . . . .	2,915.01	2,501.31	1,901.81	3,499.01
Libraries and reading rooms, . . . . .	486.10	73.08	101.02	6.30
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	41.94	15.00	98.08	100.63
Unclassified, . . . . .	23.50	263.00	58.50	238.13
<i>Bonds and notes from tax levy,</i> . . . . .	500.00	—	100.00	1,217.63
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$6,859.69</b>	<b>\$7,495.10</b>	<b>\$6,702.98</b>	<b>\$8,117.97</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	103.48	27.05	62.20
Expense, . . . . .	—	103.48	27.05	62.20
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$6,859.69</b>	<b>\$7,598.58</b>	<b>\$6,730.03</b>	<b>\$8,180.17</b>
<b>Capital account,</b> . . . . .	<b>\$544.71</b>	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	544.71	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	—	<b>\$1,000.00</b>	<b>\$1,500.00</b>	<b>\$1,000.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	1,000.00	1,500.00	1,000.00
<b>Trust funds and bequests,</b> . . . . .	—	125.00	—	—
<b>Total payments,</b> . . . . .	<b>\$7,404.40</b>	<b>\$8,723.58</b>	<b>\$8,230.03</b>	<b>\$9,180.17</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>1</sup> 2,405.32	1,077.78	<sup>2</sup> 1,974.10	122.50
<b>GRAND TOTAL,</b> . . . . .	<b>\$9,809.72</b>	<b>\$9,801.36</b>	<b>\$10,204.13</b>	<b>\$9,302.67</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Includes cemetery balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Halifax Population 494	Wendell Population 480	New Braintree Population 477	Greenwich Population 475
Fiscal Year Ending,	Dec. 31, 1906	Feb. 16, 1907	Feb. 1, 1907	Mar. 1, 1907
<i>Taxes, . . . . .</i>	\$7,088.96	\$6,235.47	\$7,296.72	\$5,437.63
Current year, . . . . .	3,712.05	4,759.25	4,997.26	2,100.00
Previous years, . . . . .	1,417.50	—	100.00	1,436.54
State, . . . . .	1,959.41	1,476.22	2,199.46	1,901.09
<i>Licenses, . . . . .</i>	131.48	585.75	113.38	61.74
<i>Franchises, . . . . .</i>	—	—	—	—
<i>Departments, etc., . . . . .</i>	196.35	217.84	81.40	836.45
General administration, . . . . .	69.50	60.30	37.50	—
Protection of life and property, . . . . .	—	31.00	4.90	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	89.54	—	742.59
Education, . . . . .	—	—	39.00	6.06
Libraries and reading rooms, . . . . .	—	—	—	87.80
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	126.85	27.00	—	—
Unclassified, . . . . .	—	10.00	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$7,416.79</b>	<b>\$7,039.06</b>	<b>\$7,491.50</b>	<b>\$6,335.82</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	4.00	—	—	50.30
Revenue, . . . . .	4.00	—	—	50.30
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$7,420.79</b>	<b>\$7,039.06</b>	<b>\$7,491.50</b>	<b>\$6,386.12</b>
<b>Capital account, . . . . .</b>	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	—	<b>\$1,500.00</b>	<b>\$4,000.00</b>	<b>\$1,200.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	1,500.00	4,000.00	1,200.00
<b>Sinking funds from commissioners, . . . . .</b>	—	—	—	—
<b>Trust funds and bequests, . . . . .</b>	—	—	329.04	—
<b>Total receipts, . . . . .</b>	<b>\$7,420.79</b>	<b>\$8,539.06</b>	<b>\$11,820.54</b>	<b>\$7,586.12</b>
<i>Balance on hand, beginning of year, . . . . .</i>	3,306.07	490.27	—	1,266.80
<b>GRAND TOTAL, . . . . .</b>	<b>\$10,726.86</b>	<b>\$9,029.33</b>	<b>\$11,820.54</b>	<b>\$8,852.92</b>

<sup>1</sup> Includes library balance.



## TOWNS — 1906-1907.

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GRADED ACCORDING TO POPULATION OF 1905. *Group 72.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Halifax</b> Population 494	<b>Wendell</b> Population 480	<b>New</b> <b>Braintree</b> Population 477	<b>Greenwich</b> Population 475
<b>Fiscal Year Ending,</b>	<b>Dec. 31, 1906</b>	<b>Feb. 16, 1907</b>	<b>Feb. 1, 1907</b>	<b>Mar. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$852.07	\$1,143.90	\$1,176.88	\$621.00
Abatements, rebates, etc., . . . . .	69.40	181.48	207.87	—
County, . . . . .	432.67	544.92	455.00	341.00
State, . . . . .	350.00	417.50	514.01	280.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	378.00	372.00	134.00	258.00
<i>Celebrations,</i> . . . . .	—	30.00	—	25.00
<i>Departments, etc.,</i> . . . . .	5,113.17	5,399.06	5,850.65	4,955.58
General administration, . . . . .	471.47	680.99	596.20	450.95
Protection of life and property, . . . . .	10.00	46.40	9.75	29.80
Health and sanitation, . . . . .	20.00	—	60.00	72.00
Highways and bridges, . . . . .	1,131.94	1,513.78	1,454.03	629.50
Charities and corrections, . . . . .	234.94	662.45	252.76	1,255.03
Education, . . . . .	2,718.39	2,382.44	2,645.56	2,195.11
Libraries and reading rooms, . . . . .	78.08	61.75	47.50	169.11
Recreation, . . . . .	—	—	—	50.00
Interest, . . . . .	270.70	41.25	168.11	104.08
Unclassified, . . . . .	177.65	10.00	616.74	—
<i>Bonds and notes from tax levy,</i> . . . . .	900.00	—	—	—
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$7,243.24</b>	<b>\$6,944.96</b>	<b>\$7,161.53</b>	<b>\$5,859.58</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	9.95	—	51.00	150.30
Expense, . . . . .	9.95	—	51.00	150.30
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$7,253.19</b>	<b>\$6,944.96</b>	<b>\$7,212.53</b>	<b>\$6,009.88</b>
<b>Capital account,</b> . . . . .	<b>\$900.64</b>	<b>\$138.36</b>	—	<b>\$105.00</b>
General public buildings, . . . . .	—	138.36	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	225.64	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	675.00	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	105.00
<b>Municipal indebtedness,</b> . . . . .	—	<b>1,500.00</b>	<b>\$4,000.00</b>	<b>1,500.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	1,500.00	4,000.00	1,500.00
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$8,153.83</b>	<b>\$8,583.32</b>	<b>\$11,212.53</b>	<b>\$7,614.88</b>
<i>Balance on hand, end of year,</i> . . . . .	2,573.03	446.01	608.01	<sup>1</sup> 1,238.04
<b>GRAND TOTAL,</b> . . . . .	<b>\$10,726.86</b>	<b>\$9,029.33</b>	<b>\$11,820.54</b>	<b>\$8,852.92</b>

<sup>1</sup> Includes library balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Westhampton Population 466	Felham Population 460	West Tisbury Population 457	Hawley Population 448
Fiscal Year Ending,	Feb. 1, 1907	Mar. 1, 1907	Mar. 12, 1907	Feb. 15, 1907
<i>Taxes, . . . . .</i>	\$6,683.12	\$5,184.00	\$4,324.96	\$5,995.59
Current year, . . . . .	4,231.00	3,597.48	2,846.99	3,976.95
Previous years, . . . . .	—	—	—	—
State, . . . . .	2,452.12	1,586.52	1,477.97	2,018.64
<i>Licenses, . . . . .</i>	79.53	78.61	51.63	32.17
<i>Franchises, . . . . .</i>	—	—	—	—
<i>Departments, etc., . . . . .</i>	727.49	901.62	726.23	635.06
General administration, . . . . .	2.00	—	13.50	—
Protection of life and property, . . . . .	10.00	9.78	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	476.00	700.00	12.16	4.06
Charities and corrections, . . . . .	58.50	56.35	416.00	602.90
Education, . . . . .	12.00	—	273.82	13.10
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	.50	—	—	—
Interest, . . . . .	168.49	134.99	10.74	—
Unclassified, . . . . .	—	.50	—	15.00
<b>Ordinary revenue, . . . . .</b>	<b>\$7,490.14</b>	<b>\$6,164.23</b>	<b>\$5,102.81</b>	<b>\$6,662.82</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	—	—	47.50	7.21
Revenue, . . . . .	—	—	47.50	7.21
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$7,490.14</b>	<b>\$6,164.23</b>	<b>\$5,150.31</b>	<b>\$6,670.03</b>
<b>Capital account, . . . . .</b>	—	—	<b>\$200.00</b>	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	200.00	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>\$1,200.00</b>	—	<b>3,598.12</b>	—
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	2,998.12	—
Temporary tax loans, . . . . .	1,200.00	—	600.00	—
<b>Sinking funds from commissioners, . . . . .</b>	—	—	—	—
<b>Trust funds and bequests, . . . . .</b>	—	—	—	—
<b>Total receipts, . . . . .</b>	<b>\$8,690.14</b>	<b>\$6,164.23</b>	<b>\$8,948.43</b>	<b>\$6,670.03</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<sup>1</sup> 2,959.74	2,257.56	1,148.87	<sup>1</sup> 2,424.74
<b>GRAND TOTAL, . . . . .</b>	<b>\$11,649.88</b>	<b>\$8,421.79</b>	<b>\$10,097.30</b>	<b>\$9,094.77</b>

<sup>1</sup> Includes uncollected taxes.

GRADED ACCORDING TO POPULATION OF 1905. *Group 73.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Westhampton</b> Population 466	<b>Pelham</b> Population 460	<b>West Tisbury</b> Population 457	<b>Hawley</b> Population 448
<b>Fiscal Year Ending,</b>	<b>Feb. 1, 1907</b>	<b>Mar. 1, 1907</b>	<b>Mar. 12, 1907</b>	<b>Feb. 15, 1907</b>
<i>Taxes,</i> . . . . .	\$1,171.15	\$543.38	\$1,527.53	\$574.96
Abatements, rebates, etc., . . .	548.25	—	25.61	59.38
County, . . . . .	341.00	298.38	800.73	340.58
State, . . . . .	281.90	245.00	701.19	175.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	326.00	254.05	96.00	264.00
<i>Celebrations,</i> . . . . .	—	—	—	—
<i>Departments, etc.,</i> . . . . .	5,567.87	4,821.19	3,840.67	5,801.07
General administration, . . . .	514.65	340.32	353.86	598.48
Protection of life and property, .	40.92	79.45	—	—
Health and sanitation, . . . . .	10.00	1.00	35.00	61.10
Highways and bridges, . . . . .	1,669.73	1,656.98	353.01	1,418.42
Charities and corrections, . . . .	247.25	447.97	527.56	942.37
Education, . . . . .	2,952.82	2,235.47	2,447.24	2,666.40
Libraries and reading rooms, . . .	108.18	20.00	51.63	1.80
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	24.32	40.00	72.37	97.50
Unclassified, . . . . .	—	—	—	15.00
<i>Bonds and notes from tax levy,</i> . .	—	—	3,500.00	—
<i>Sinking funds from tax levy,</i> . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$7,065.02</b>	<b>\$5,618.62</b>	<b>\$8,964.20</b>	<b>\$6,640.03</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	10.00	—	33.10	—
Expense, . . . . .	10.00	—	33.10	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$7,075.02</b>	<b>\$5,618.62</b>	<b>\$8,997.30</b>	<b>\$6,640.03</b>
<b>Capital account,</b> . . . . .	—	—	—	—
General public buildings, . . . .	—	—	—	—
Protection of life and property, . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . .	<b>\$2,000.00</b>	—	<b>\$600.00</b>	—
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	2,000.00	—	600.00	—
<b>Trust funds and bequests,</b> . . .	—	—	500.00	—
<b>Total payments,</b> . . . . .	<b>\$9,075.02</b>	<b>\$5,618.62</b>	<b>\$10,097.30</b>	<b>\$6,640.03</b>
<i>Balance on hand, end of year,</i> . . .	<i>1 2,574.86</i>	<i>2,803.17</i>	—	<i>2 2,454.74</i>
<b>GRAND TOTAL,</b> . . . . .	<b>\$11,649.88</b>	<b>\$8,421.79</b>	<b>\$10,097.30</b>	<b>\$9,094.77</b>

<sup>1</sup> Includes uncollected taxes.<sup>2</sup> Includes charity balance and uncollected taxes.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Monterey Population 444	Paxton Population 444	Phillipston Population 442	Hancock Population 434
Fiscal Year Ending,	Mar. 9, 1907	Jan. 31, 1907	Jan. 31, 1907	Mar. 4, 1907
<i>Taxes, . . . . .</i>	<i>\$5,552.52</i>	<i>\$6,985.33</i>	<i>\$6,127.85</i>	<i>\$5,855.49</i>
Current year, . . . . .	3,254.13	5,376.92	3,000.50	3,826.31
Previous years, . . . . .	283.64	9.13	1,426.38	—
State, . . . . .	2,014.75	1,599.28	1,700.97	2,029.18
<i>Licenses, . . . . .</i>	<i>75.95</i>	<i>89.54</i>	<i>93.81</i>	<i>62.78</i>
<i>Franchises, . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departments, etc., . . . . .</i>	<i>93.34</i>	<i>333.06</i>	<i>177.55</i>	<i>122.14</i>
General administration, . . . . .	20.00	248.50	5.00	25.50
Protection of life and property, . . . . .	14.34	15.35	16.01	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	3.00	—	120.00	—
Charities and corrections, . . . . .	16.00	52.71	—	—
Education, . . . . .	15.00	8.50	36.54	12.00
Libraries and reading rooms, . . . . .	—	8.00	—	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	—	—	—	84.64
Unclassified, . . . . .	25.00	—	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$5,721.81</b>	<b>\$7,407.93</b>	<b>\$6,399.21</b>	<b>\$6,040.41</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	<i>—</i>	<i>111.45</i>	<i>—</i>	<i>15.00</i>
Revenue, . . . . .	—	111.45	—	15.00
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$5,721.81</b>	<b>\$7,519.38</b>	<b>\$6,399.21</b>	<b>\$6,055.41</b>
<b>Capital account, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>—</b>	<b>\$1,300.00</b>	<b>\$5,000.00</b>	<b>\$500.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	4,000.00	—
Temporary tax loans, . . . . .	—	1,300.00	1,000.00	500.00
<b>Sinking funds from commissioners, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Trust funds and bequests, . . . . .</b>	<b>—</b>	<b>270.76</b>	<b>189.49</b>	<b>—</b>
<b>Total receipts, . . . . .</b>	<b>\$5,721.81</b>	<b>\$9,090.14</b>	<b>\$11,588.70</b>	<b>\$6,555.41</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<i><sup>1</sup> 2,734.00</i>	<i><sup>2</sup> 985.11</i>	<i>765.48</i>	<i><sup>1</sup> 2,518.14</i>
<b>GRAND TOTAL, . . . . .</b>	<b>\$8,455.81</b>	<b>\$10,075.25</b>	<b>\$12,354.18</b>	<b>\$9,073.55</b>

<sup>1</sup> Includes school balance.<sup>2</sup> Includes library and charity balances.

## TOWNS — 1906-1907.

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GRADED ACCORDING TO POPULATION OF 1905. *Group 74.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Monterey</b> Population 444	<b>Paxton</b> Population 444	<b>Phillipston</b> Population 442	<b>Hancock</b> Population 434
<b>Fiscal Year Ending,</b>	<b>Mar. 9, 1907</b>	<b>Jan. 31, 1907</b>	<b>Jan. 31, 1907</b>	<b>Mar. 4, 1907</b>
<i>Taxes,</i> . . . . .	\$805.22	\$735.81	\$792.88	\$1,017.44
Abatements, rebates, etc., . . . .	143.20	—	114.35	111.06
County, . . . . .	382.02	315.00	315.00	429.78
State, . . . . .	280.00	420.81	363.53	476.60
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	236.00	116.00	364.75	16.00
<i>Celebrations,</i> . . . . .	—	10.00	25.00	10.20
<i>Departments, etc.,</i> . . . . .	5,200.68	5,787.90	8,418.57	4,342.90
General administration, . . . . .	368.55	867.81	514.79	412.93
Protection of life and property, . .	74.90	51.93	53.83	25.26
Health and sanitation, . . . . .	50.50	60.37	70.75	29.25
Highways and bridges, . . . . .	1,640.66	871.10	4,451.28	923.53
Charities and corrections, . . . . .	158.00	414.43	400.65	160.06
Education, . . . . .	2,702.68	2,734.46	2,745.20	2,627.33
Libraries and reading rooms, . . . .	50.00	99.06	63.96	106.21
Recreation, . . . . .	—	24.48	—	—
Interest, . . . . .	130.39	313.32	118.11	58.33
Unclassified, . . . . .	25.00	350.94	—	—
<i>Bonds and notes from tax levy,</i> . . .	1,008.96	—	1,300.00	—
<i>Sinking funds from tax levy,</i> . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$7,245.86</b>	<b>\$6,649.71</b>	<b>\$10,901.20</b>	<b>\$5,386.54</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	6.50	—	8.25	—
Expense, . . . . .	6.50	—	8.25	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$7,252.36</b>	<b>\$6,649.71</b>	<b>\$10,909.45</b>	<b>\$5,386.54</b>
<b>Capital account,</b> . . . . .	—	<b>\$505.00</b>	—	—
General public buildings, . . . . .	—	505.00	—	—
Protection of life and property, . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	—	<b>1,600.00</b>	<b>\$1,000.00</b>	<b>\$500.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	1,600.00	1,000.00	500.00
<b>Trust funds and bequests,</b> . . . .	—	—	<b>170.00</b>	—
<b>Total payments,</b> . . . . .	<b>\$7,252.36</b>	<b>\$8,754.71</b>	<b>\$12,079.45</b>	<b>\$5,886.54</b>
<i>Balance on hand, end of year,</i> . . .	<sup>1</sup> 1,203.45	<sup>2</sup> 1,320.54	274.73	<sup>1</sup> 3,187.01
<b>GRAND TOTAL,</b> . . . . .	<b>\$8,455.81</b>	<b>\$10,075.25</b>	<b>\$12,354.18</b>	<b>\$9,073.55</b>

<sup>1</sup> Includes school balance.<sup>2</sup> Includes library and charity balances.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Florida Population 424	Dunstable Population 412	Leyden Population 408	Middlefield Population 399
Fiscal Year Ending,	Feb. 13, 1907	Mar. 1, 1907	Feb. 14, 1907	Feb. 1, 1907
<i>Taxes,</i> . . . . .	\$5,543.06	\$5,512.75	\$5,912.53	\$5,205.62
Current year, . . . . .	3,516.85	2,369.76	3,924.72	3,025.52
Previous years, . . . . .	430.54	840.38	171.88	—
State, . . . . .	1,595.67	2,302.61	1,815.93	2,180.10
 <i>Licenses,</i> . . . . .	 55.24	 102.00	 33.37	 73.08
<i>Franchises,</i> . . . . .	—	—	—	—
<i>Departments, etc.,</i> . . . . .	638.51	37.95	396.99	603.72
General administration, . . . . .	5.00	3.85	3.50	35.00
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	552.91	—	73.00	13.50
Charities and corrections, . . . . .	31.00	—	320.49	—
Education, . . . . .	49.60	.59	—	447.80
Libraries and reading rooms, . . . . .	—	1.13	—	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	—	32.38	—	105.27
Unclassified, . . . . .	—	—	—	2.15
 <b>Ordinary revenue,</b> . . . . .	 \$6,236.81	 \$5,652.70	 \$6,342.89	 \$5,882.42
<i>Municipal industries, including water,     gas, electric light, and cemeteries,</i> . . . . .	24.00	92.00	—	15.87
Revenue, . . . . .	24.00	92.00	—	15.87
Miscellaneous, . . . . .	—	—	—	—
 <b>Total from revenue,</b> . . . . .	 \$6,260.81	 \$5,744.70	 \$6,342.89	 \$5,898.29
 <b>Capital account,</b> . . . . .	 —	 —	 \$1,430.00	 \$406.07
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	750.00	—
Charities and corrections, . . . . .	—	—	680.00	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	406.07
 <b>Municipal indebtedness,</b> . . . . .	 \$1,000.00	 \$1,000.00	 2,500.00	 —
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	1,000.00	1,000.00	2,500.00	—
 <b>Sinking funds from commissioners,</b> . . . . .	 —	 —	 —	 —
 <b>Trust funds and bequests,</b> . . . . .	 —	 1,350.00	 163.00	 —
 <b>Total receipts,</b> . . . . .	 \$7,260.81	 \$8,094.70	 \$10,435.89	 \$6,304.36
<i>Balance on hand, beginning of year,</i> . . . . .	1 398.80	1,028.64	835.00	1,034.04
 <b>GRAND TOTAL,</b> . . . . .	 \$7,659.61	 \$9,123.34	 \$11,270.89	 \$7,338.40

1 Includes school balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 75.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Florida</b> Population 424	<b>Dunstable</b> Population 412	<b>Leyden</b> Population 408	<b>Middlefield</b> Population 399
<b>Fiscal Year Ending,</b>	<b>Feb. 13, 1907</b>	<b>Mar. 1, 1907</b>	<b>Feb. 14, 1907</b>	<b>Feb. 1, 1907</b>
<i>Taxes,</i> . . . . .	\$447.46	\$698.14	\$737.81	\$597.57
Abatements, rebates, etc., . . . .	33.70	—	16.00	131.73
County, . . . . .	238.76	348.14	476.81	255.84
State, . . . . .	175.00	350.00	245.00	210.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	272.00	48.00	128.00	78.00
<i>Celebrations,</i> . . . . .	—	—	20.00	—
<i>Departments, etc.,</i> . . . . .	5,075.85	4,649.96	4,481.87	4,520.74
General administration, . . . . .	362.09	401.63	669.92	269.35
Protection of life and property, . .	8.00	23.18	27.02	—
Health and sanitation, . . . . .	9.70	2.00	80.60	13.50
Highways and bridges, . . . . .	2,191.93	896.30	699.18	1,126.31
Charities and corrections, . . . . .	181.60	270.23	538.75	24.00
Education, . . . . .	2,131.13	2,885.52	2,295.42	2,997.54
Libraries and reading rooms, . . . .	8.65	109.10	28.55	70.52
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	120.75	62.00	135.46	19.52
Unclassified, . . . . .	62.00	—	6.97	—
<i>Bonds and notes from tax levy,</i> . . .	—	160.00	—	1,000.00
<i>Sinking funds from tax levy,</i> . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$5,795.31</b>	<b>\$5,556.10</b>	<b>\$5,367.68</b>	<b>\$6,196.31</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	—	216.03	25.00	18.00
Expense, . . . . .	—	216.03	25.00	18.00
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b> . . . .	<b>\$5,795.31</b>	<b>\$5,772.13</b>	<b>\$5,392.68</b>	<b>\$6,214.31</b>
<b>Capital account,</b> . . . . .	—	—	<b>\$1,000.00</b>	<b>\$362.00</b>
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	1,000.00	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	362.00
<b>Municipal indebtedness,</b> . . . . .	<b>\$800.00</b>	<b>\$1,000.00</b>	<b>3,000.00</b>	—
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	800.00	1,000.00	3,000.00	—
<b>Trust funds and bequests,</b> . . . . .	—	<b>1,350.00</b>	—	—
<b>Total payments,</b> . . . . .	<b>\$6,595.31</b>	<b>\$8,122.13</b>	<b>\$9,392.68</b>	<b>\$6,576.31</b>
<i>Balance on hand, end of year,</i> . . . .	<sup>1</sup> 1,064.30	1,001.21	1,878.21	762.09
<b>GRAND TOTAL,</b> . . . . .	<b>\$7,659.61</b>	<b>\$9,123.34</b>	<b>\$11,270.89</b>	<b>\$7,338.40</b>

<sup>1</sup> Includes school balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Plainfield Population 382	Shutesbury Population 374	Heath Population 356	Washington Population 339
Fiscal Year Ending,	Jan. 31, 1907	Mar. 20, 1907	Feb. 15, 1907	Mar. 10, 1907
<i>Taxes,</i> . . . . .	\$5,324.89	\$5,706.19	\$4,627.92	\$4,742.62
Current year, . . . . .	3,410.56	3,942.96	2,502.94	3,817.05
Previous years, . . . . .	—	—	320.28	—
State, . . . . .	1,914.33	1,763.23	1,804.70	925.57
<i>Licenses,</i> . . . . .	63.38	27.56	26.18	84.04
<i>Franchises,</i> . . . . .	—	—	—	—
<i>Departments, etc.,</i> . . . . .	1,058.16	1,072.85	356.25	3.10
General administration, . . . . .	17.52	2.60	—	2.00
Protection of life and property, . . . . .	—	52.89	—	1.10
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	650.00	348.50	325.00	—
Charities and corrections, . . . . .	305.63	616.86	—	—
Education, . . . . .	30.00	4.05	—	—
Libraries and reading rooms, . . . . .	—	3.50	26.65	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	55.01	14.45	4.60	—
Unclassified, . . . . .	—	30.00	—	—
<b>Ordinary revenue,</b> . . . . .	<b>\$6,446.43</b>	<b>\$6,806.60</b>	<b>\$5,010.35</b>	<b>\$4,829.76</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	—	—	—
Revenue, . . . . .	—	—	—	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue,</b> . . . . .	<b>\$6,446.43</b>	<b>\$6,806.60</b>	<b>\$5,010.35</b>	<b>\$4,829.76</b>
<b>Capital account,</b> . . . . .	—	—	<b>\$1,150.00</b>	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	1,150.00	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	—	<b>\$2,000.00</b>	<b>100.00</b>	—
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	100.00	—
Temporary tax loans, . . . . .	—	2,000.00	—	—
<b>Sinking funds from commissioners,</b> . . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total receipts,</b> . . . . .	<b>\$6,446.43</b>	<b>\$8,806.60</b>	<b>\$6,260.35</b>	<b>\$4,829.76</b>
<i>Balance on hand, beginning of year,</i> . . . . .	870.37	1,561.83	<sup>1</sup> 997.39	<sup>2</sup> 2,418.18
<b>GRAND TOTAL,</b> . . . . .	<b>\$7,316.80</b>	<b>\$10,368.43</b>	<b>\$7,257.74</b>	<b>\$7,247.94</b>

<sup>1</sup> Includes library and school balances.<sup>2</sup> Includes school balance.



## TOWNS — 1906-1907.

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GRADED ACCORDING TO POPULATION OF 1905. *Group 76.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Plainfield</b> Population 382	<b>Shutesbury</b> Population 374	<b>Heath</b> Population 356	<b>Washington</b> Population 339
<b>Fiscal Year Ending,</b>	<b>Jan. 31, 1907</b>	<b>Mar. 20, 1907</b>	<b>Feb. 15, 1907</b>	<b>Mar. 10, 1907</b>
<i>Taxes,</i> . . . . .	\$565.71	\$629.06	\$525.48	\$935.50
Abatements, rebates, etc., . . . . .	99.88	10.37	9.90	148.63
County, . . . . .	255.83	408.69	340.58	382.02
State, . . . . .	210.00	210.00	175.00	404.85
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	188.00	296.00	192.00	48.00
<i>Celebrations,</i> . . . . .	25.00	7.70	—	—
<i>Departments, etc.,</i> . . . . .	4,829.49	5,804.95	4,716.94	3,760.30
General administration, . . . . .	312.99	242.34	254.19	500.53
Protection of life and property, . . . . .	—	42.89	5.00	18.31
Health and sanitation, . . . . .	33.24	16.50	17.50	22.00
Highways and bridges, . . . . .	1,717.56	1,557.47	1,158.67	827.95
Charities and corrections, . . . . .	414.83	1,423.30	799.98	207.82
Education, . . . . .	2,092.95	2,169.73	2,157.02	2,113.19
Libraries and reading rooms, . . . . .	50.00	25.00	42.27	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	207.92	72.50	—	—
Unclassified, . . . . .	—	255.22	282.31	70.50
<i>Bonds and notes from tax levy,</i> . . . . .	746.00	—	—	—
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$6,354.20</b>	<b>\$6,737.71</b>	<b>\$5,434.42</b>	<b>\$4,743.80</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	26.81	11.80	—	—
Expense, . . . . .	26.81	11.80	—	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$6,381.01</b>	<b>\$6,749.51</b>	<b>\$5,434.42</b>	<b>\$4,743.80</b>
<b>Capital account,</b> . . . . .	—	—	<b>\$1,000.00</b>	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	1,000.00	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	—	<b>\$2,000.00</b>	—	—
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	2,000.00	—	—
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$6,381.01</b>	<b>\$8,749.51</b>	<b>\$6,434.42</b>	<b>\$4,743.80</b>
<i>Balance on hand, end of year,</i> . . . . .	935.79	1,618.92	1,823.32	2,504.14
<b>GRAND TOTAL,</b> . . . . .	<b>\$7,316.80</b>	<b>\$10,368.43</b>	<b>\$7,257.74</b>	<b>\$7,247.94</b>

<sup>1</sup> Includes library and school balances.<sup>2</sup> Includes school balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Boxborough Population 324	Chilmark Population 322	Prescott Population 322	Mashpee Population 317
Fiscal Year Ending,	Mar. 2, 1907	Feb. 20, 1907	Feb. 15, 1907	Feb. 2, 1907
<i>Taxes, . . . . .</i>	\$7,167.44	\$5,055.03	\$4,710.81	\$4,461.39
Current year, . . . . .	3,107.13	3,050.88	1,944.34	2,280.50
Previous years, . . . . .	1,260.05	264.34	365.53	1,296.39
State, . . . . .	2,800.26	1,739.81	2,400.94	884.50
<i>Licenses, . . . . .</i>	71.13	27.95	46.64	125.15
<i>Franchises, . . . . .</i>	—	—	—	—
<i>Departments, etc., . . . . .</i>	143.12	2,410.30	118.59	542.46
General administration, . . . . .	75.00	42.75	—	59.00
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	2,285.95	5.54	300.00
Charities and corrections, . . . . .	—	19.10	95.40	—
Education, . . . . .	—	—	.70	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	68.12	—	16.95	—
Unclassified, . . . . .	—	62.50	—	183.46
<b>Ordinary revenue, . . . . .</b>	<b>\$7,381.69</b>	<b>\$7,493.28</b>	<b>\$4,876.04</b>	<b>\$5,129.00</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	3.00	—	15.00	—
Revenue, . . . . .	3.00	—	15.00	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$7,384.69</b>	<b>\$7,493.28</b>	<b>\$4,891.04</b>	<b>\$5,129.00</b>
<b>Capital account, . . . . .</b>	<b>\$250.00</b>	—	—	—
General public buildings, . . . . .	250.00	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	<b>800.00</b>	<b>\$4,500.00</b>	<b>\$1,000.00</b>	<b>\$3,200.00</b>
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	4,500.00	—	—
Temporary tax loans, . . . . .	800.00	—	1,000.00	3,200.00
<b>Sinking funds from commissioners, . . . . .</b>	—	—	—	—
<b>Trust funds and bequests, . . . . .</b>	<b>150.00</b>	—	36.02	—
<b>Total receipts, . . . . .</b>	<b>\$8,584.69</b>	<b>\$11,993.28</b>	<b>\$5,927.06</b>	<b>\$8,329.00</b>
<i>Balance on hand, beginning of year, . . . . .</i>	634.75	486.81	1,218.93	354.12
<b>GRAND TOTAL, . . . . .</b>	<b>\$9,219.44</b>	<b>\$12,480.09</b>	<b>\$7,145.99</b>	<b>\$8,683.12</b>

GRADED ACCORDING TO POPULATION OF 1905. *Group 77.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Boxborough</b> Population 324	<b>Chilmark</b> Population 322	<b>Prescott</b> Population 322	<b>Mashpee</b> Population 317
<b>Fiscal Year Ending,</b>	<b>Mar. 2, 1907</b>	<b>Feb. 20, 1907</b>	<b>Feb. 15, 1907</b>	<b>Feb. 2, 1907</b>
<i>Taxes,</i> . . . . .	\$708.22	\$800.17	\$502.79	\$507.44
Abatements, rebates, etc., . . . . .	151.38	20.14	36.96	70.49
County, . . . . .	243.69	492.75	255.83	226.95
State, . . . . .	313.15	287.28	210.00	210.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	48.00	—	332.00	252.00
<i>Celebrations,</i> . . . . .	—	—	—	25.00
<i>Departments, etc.,</i> . . . . .	5,270.49	7,421.20	3,948.63	4,009.23
General administration, . . . . .	645.32	574.38	226.05	694.26
Protection of life and property, . . . . .	33.18	83.37	—	—
Health and sanitation, . . . . .	23.50	51.00	3.00	—
Highways and bridges, . . . . .	742.94	4,560.62	844.85	1,148.99
Charities and corrections, . . . . .	22.25	380.35	338.18	205.25
Education, . . . . .	3,565.00	1,532.69	2,514.05	1,141.29
Libraries and reading rooms, . . . . .	109.41	50.00	—	19.72
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	128.89	135.49	22.50	194.33
Unclassified, . . . . .	—	53.30	—	605.39
<i>Bonds and notes from tax levy,</i> . . . . .	—	500.00	—	117.50
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$6,026.71</b>	<b>\$8,721.37</b>	<b>\$4,783.42</b>	<b>\$4,911.17</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	51.10	6.50	54.97	40.20
Expense, . . . . .	51.10	6.50	54.97	40.20
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$6,077.81</b>	<b>\$8,727.87</b>	<b>\$4,838.39</b>	<b>\$4,951.37</b>
<b>Capital account,</b> . . . . .	—	—	<b>\$323.58</b>	—
General public buildings, . . . . .	—	—	256.02	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	67.56	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	<b>\$800.00</b>	—	<b>1,000.00</b>	<b>\$3,200.00</b>
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	800.00	—	1,000.00	3,200.00
<b>Trust funds and bequests,</b> . . . . .	—	—	<b>36.02</b>	—
<b>Total payments,</b> . . . . .	<b>\$6,877.81</b>	<b>\$8,727.87</b>	<b>\$6,197.99</b>	<b>\$8,151.37</b>
<i>Balance on hand, end of year,</i> . . . . .	2,341.63	3,752.22	948.00	531.75
<b>GRAND TOTAL,</b> . . . . .	<b>\$9,219.44</b>	<b>\$12,480.09</b>	<b>\$7,145.99</b>	<b>\$8,683.12</b>

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Tyringham Population 314	Goshen Population 277	Alford Population 275	Tolland Population 274
Fiscal Year Ending,	Mar. 26, 1907	Feb. 1, 1907	Mar. 6, 1907	Feb. 25, 1907
<i>Taxes, . . . . .</i>	\$5,023.34	\$3,683.84	\$3,433.28	\$4,728.22
Current year, . . . . .	4,001.52	2,448.25	2,039.48	3,238.48
Previous years, . . . . .	—	—	214.22	137.99
State, . . . . .	1,021.82	1,235.59	1,179.58	1,351.75
<i>Licenses, . . . . .</i>	68.55	54.65	37.74	58.57
<i>Franchises, . . . . .</i>	—	—	—	—
<i>Departments, etc., . . . . .</i>	645.28	350.15	108.87	1,330.34
General administration, . . . . .	—	2.00	11.00	3.00
Protection of life and property, . . . . .	5.00	4.24	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	493.00	—	—	1,296.06
Charities and corrections, . . . . .	—	339.30	97.45	—
Education, . . . . .	—	—	—	16.28
Libraries and reading rooms, . . . . .	120.63	—	.42	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	26.65	4.61	—	—
Unclassified, . . . . .	—	—	—	15.00
<b>Ordinary revenue, . . . . .</b>	<b>\$5,737.17</b>	<b>\$4,088.64</b>	<b>\$3,579.89</b>	<b>\$6,117.13</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	—	—	—	—
Revenue, . . . . .	—	—	—	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$5,737.17</b>	<b>\$4,088.64</b>	<b>\$3,579.89</b>	<b>\$6,117.13</b>
<b>Capital account, . . . . .</b>	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	—	—	—	—
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	—	—	—
<b>Sinking funds from commissioners, . . . . .</b>	—	—	—	—
<b>Trust funds and bequests, . . . . .</b>	<b>\$6.00</b>	—	—	—
<b>Total receipts, . . . . .</b>	<b>\$5,743.17</b>	<b>\$4,088.64</b>	<b>\$3,579.89</b>	<b>\$6,117.13</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<sup>1</sup> 996.82	927.53	<sup>2</sup> 843.14	1,288.18
<b>GRAND TOTAL, . . . . .</b>	<b>\$6,739.99</b>	<b>\$5,016.17</b>	<b>\$4,423.03</b>	<b>\$7,405.31</b>

<sup>1</sup> Includes library balance.<sup>2</sup> Includes library and school balances.

GRADED ACCORDING TO POPULATION OF 1905. *Group 78.*

<b>PAYMENTS</b> CLASSIFIED BY OBJECTS.	<b>Tyringham</b> Population 314	<b>Goshen</b> Population 277	<b>Alford</b> Population 275	<b>Tolland</b> Population 274
<b>Fiscal Year Ending,</b>	<b>Mar. 26, 1907</b>	<b>Feb. 1, 1907</b>	<b>Mar. 6, 1907</b>	<b>Feb. 25, 1907</b>
<i>Taxes,</i> . . . . .	\$579.27	\$612.15	\$496.52	\$371.80
Abatements, rebates, etc., . . . . .	—	128.47	—	14.47
County, . . . . .	334.27	213.33	286.52	181.83
State, . . . . .	245.00	270.35	210.00	175.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	192.00	384.00	156.00	96.00
<i>Celebrations,</i> . . . . .	—	—	—	—
<i>Departments, etc.,</i> . . . . .	4,595.29	3,093.02	2,774.19	3,970.81
General administration, . . . . .	560.22	226.39	295.64	265.05
Protection of life and property, . . . . .	20.08	11.24	—	1.58
Health and sanitation, . . . . .	35.00	14.50	30.00	94.00
Highways and bridges, . . . . .	1,534.81	857.62	246.08	1,726.27
Charities and corrections, . . . . .	279.31	329.88	254.48	183.73
Education, . . . . .	1,722.23	1,570.91	1,672.18	1,446.43
Libraries and reading rooms, . . . . .	224.22	58.64	25.50	11.25
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	106.42	23.84	—	227.50
Unclassified, . . . . .	113.00	—	250.31	15.00
<i>Bonds and notes from tax levy,</i> . . . . .	700.00	353.34	—	—
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	400.00
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$6,066.56</b>	<b>\$4,442.51</b>	<b>\$3,426.71</b>	<b>\$4,838.11</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	—	16.00	—
Expense, . . . . .	—	—	16.00	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$6,066.56</b>	<b>\$4,442.51</b>	<b>\$3,442.71</b>	<b>\$4,838.11</b>
<b>Capital account,</b> . . . . .	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	—	—	—	—
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$6,066.56</b>	<b>\$4,442.51</b>	<b>\$3,442.71</b>	<b>\$4,838.11</b>
<i>Balance on hand, end of year,</i> . . . . .	1 673.43	573.66	2 980.32	2,567.20
<b>GRAND TOTAL,</b> . . . . .	<b>\$6,739.99</b>	<b>\$5,016.17</b>	<b>\$4,423.03</b>	<b>\$7,405.31</b>

1 Includes library balance.

2 Includes library and school balances and uncollected taxes.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Monroe Population 269	Peru Population 268	Montgomery Population 259	Gay Head Population 178
Fiscal Year Ending,	Mar. 9, 1907	Mar. 4, 1907	Mar. 1, 1907	Feb. 16, 1907
<i>Taxes, . . . . .</i>	\$4,791.62	\$3,864.47	\$3,996.14	\$2,567.44
Current year, . . . . .	3,354.48	2,382.61	2,230.53	192.00
Previous years, . . . . .	37.73	56.00	36.04	—
State, . . . . .	1,399.41	1,425.86	1,729.57	2,375.44
<i>Licenses, . . . . .</i>	19.89	58.16	62.62	4.26
<i>Franchises, . . . . .</i>	—	—	—	—
<i>Departments, etc., . . . . .</i>	434.71	26.00	452.00	394.70
General administration, . . . . .	—	1.00	—	394.70
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	396.00	—	—	—
Charities and corrections, . . . . .	36.00	—	450.00	—
Education, . . . . .	—	10.00	2.00	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	2.71	—	—	—
Unclassified, . . . . .	—	15.00	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$5,246.22</b>	<b>\$3,948.63</b>	<b>\$4,510.76</b>	<b>\$2,966.40</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	—	—	—	—
Revenue, . . . . .	—	—	—	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$5,246.22</b>	<b>\$3,948.63</b>	<b>\$4,510.76</b>	<b>\$2,966.40</b>
<b>Capital account, . . . . .</b>	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	—	<b>\$600.00</b>	—	—
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	600.00	—	—
<b>Sinking funds from commissioners, . . . . .</b>	—	—	—	—
<b>Trust funds and bequests, . . . . .</b>	—	—	—	—
<b>Total receipts, . . . . .</b>	<b>\$5,246.22</b>	<b>\$4,548.63</b>	<b>\$4,510.76</b>	<b>\$2,966.40</b>
<i>Balance on hand, beginning of year, . . . . .</i>	<sup>1</sup> \$57.50	31.46	747.49	1,170.05
<b>GRAND TOTAL, . . . . .</b>	<b>\$6,103.72</b>	<b>\$4,580.09</b>	<b>\$5,258.25</b>	<b>\$4,136.45</b>

<sup>1</sup> Includes school balance.

GRADED ACCORDING TO POPULATION OF 1905. *Group 79.*

PAYMENTS CLASSIFIED BY OBJECTS.	Monroe Population 269	Peru Population 268	Montgomery Population 259	Gay Head Population 178
Fiscal Year Ending,	Mar. 9, 1907	Mar. 4, 1907	Mar. 1, 1907	Feb. 16, 1907
<i>Taxes,</i> . . . . .	\$718.97	\$424.99	\$294.86	\$96.59
Abatements, rebates, etc., . . . . .	203.39	93.98	9.40	—
County, . . . . .	340.58	191.01	145.46	61.59
State, . . . . .	175.00	140.00	140.00	35.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	48.00	186.00	48.00	48.00
<i>Celebrations,</i> . . . . .	—	—	—	—
<i>Departments, etc.,</i> . . . . .	3,687.20	3,142.82	3,544.61	1,259.76
General administration, . . . . .	240.39	144.15	368.18	118.84
Protection of life and property, . . . . .	—	7.50	9.00	—
Health and sanitation, . . . . .	—	15.00	15.00	16.00
Highways and bridges, . . . . .	1,348.97	894.56	548.51	63.92
Charities and corrections, . . . . .	228.00	—	68.00	—
Education, . . . . .	1,745.82	1,989.64	2,431.74	1,061.00
Libraries and reading rooms, . . . . .	—	6.36	22.30	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	46.00	70.61	71.88	—
Unclassified, . . . . .	78.02	15.00	10.00	—
<i>Bonds and notes from tax levy,</i> . . . . .	500.00	145.00	—	—
<i>Sinking funds from tax levy,</i> . . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$4,954.17</b>	<b>\$3,898.81</b>	<b>\$3,887.47</b>	<b>\$1,404.35</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> . . . . .	—	—	—	—
Expense, . . . . .	—	—	—	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b> . . . . .	<b>\$4,954.17</b>	<b>\$3,898.81</b>	<b>\$3,887.47</b>	<b>\$1,404.35</b>
<b>Capital account,</b> . . . . .	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	—	<b>\$600.00</b>	—	—
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	600.00	—	—
<b>Trust funds and bequests,</b> . . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$4,954.17</b>	<b>\$4,498.81</b>	<b>\$3,887.47</b>	<b>\$1,404.35</b>
<i>Balance on hand, end of year,</i> . . . . .	<sup>1</sup> 1,149.55	81.28	1,370.78	2,732.10
<b>GRAND TOTAL,</b> . . . . .	<b>\$6,103.72</b>	<b>\$4,580.09</b>	<b>\$5,258.25</b>	<b>\$4,136.45</b>

<sup>1</sup> Includes school balance.

## SUMMARIZED STATEMENT OF RECEIPTS AND PAYMENTS. TOWNS

RECEIPTS CLASSIFIED BY SOURCES.	Gosnold Population 161	Holland Population 151	New Ashford Population 100	Mt. Washing- ton Population 87
Fiscal Year Ending,	Mar. 1, 1907	Mar. 7, 1907	Mar. 12, 1907	Mar. 13, 1907
<i>Taxes, . . . . .</i>	\$1,874.87	\$1,409.82	\$2,468.95	\$2,962.26
Current year, . . . . .	1,331.85	1,114.82	1,037.75	1,275.51
Previous years, . . . . .	—	23.14	563.70	—
State, . . . . .	542.52	271.86	867.50	1,686.75
<i>Licenses, . . . . .</i>	32.50	48.43	15.78	31.19
<i>Franchises, . . . . .</i>	—	—	—	—
<i>Departments, etc., . . . . .</i>	—	12.92	309.45	53.90
General administration, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	2.90
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	240.00	—
Charities and corrections, . . . . .	—	4.00	—	—
Education, . . . . .	—	—	69.45	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	—	8.92	—	51.00
Unclassified, . . . . .	—	—	—	—
<b>Ordinary revenue, . . . . .</b>	<b>\$1,906.87</b>	<b>\$1,471.17</b>	<b>\$2,794.18</b>	<b>\$3,047.35</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries, . . . . .</i>	—	—	—	—
Revenue, . . . . .	—	—	—	—
Miscellaneous, . . . . .	—	—	—	—
<b>Total from revenue, . . . . .</b>	<b>\$1,906.87</b>	<b>\$1,471.17</b>	<b>\$2,794.18</b>	<b>\$3,047.35</b>
<b>Capital account, . . . . .</b>	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness, . . . . .</b>	—	—	—	—
Loans, account municipal industries, . . . . .	—	—	—	—
Other loans, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	—	—	—
<b>Sinking funds from commissioners, . . . . .</b>	—	—	—	—
<b>Trust funds and bequests, . . . . .</b>	—	—	—	—
<b>Total receipts, . . . . .</b>	<b>\$1,906.87</b>	<b>\$1,471.17</b>	<b>\$2,794.18</b>	<b>\$3,047.35</b>
<i>Balance on hand, beginning of year, . . . . .</i>	563.83	1,952.85	1,969.49	1,088.61
<b>GRAND TOTAL, . . . . .</b>	<b>\$2,470.70</b>	<b>\$3,424.02</b>	<b>\$3,763.67</b>	<b>\$4,135.96</b>

<sup>1</sup> Includes school balance.



GRADED ACCORDING TO POPULATION OF 1905. *Group 80.*

PAYMENTS CLASSIFIED BY OBJECTS.	Gosnold Population 161	Holland Population 151	New Ashford Population 100	Mt. Washing- ton Population 87
Fiscal Year Ending,	Mar. 1, 1907	Mar. 7, 1907	Mar. 12, 1907	Mar. 13, 1907
<i>Taxes,</i> . . . . .	\$676.16	\$142.73	\$209.01	\$248.26
Abatements, rebates, etc., . . . .	—	—	43.50	—
County, . . . . .	431.16	72.73	95.51	143.26
State, . . . . .	245.00	70.00	70.00	105.00
Metropolitan water, . . . . .	—	—	—	—
Metropolitan sewer, . . . . .	—	—	—	—
Metropolitan park, . . . . .	—	—	—	—
<i>Soldiers' benefit,</i> . . . . .	—	144.00	245.00	—
<i>Celebrations,</i> . . . . .	—	—	—	—
<i>Departments, etc.,</i> . . . . .	1,205.37	2,008.82	1,490.86	2,766.53
General administration, . . . . .	230.34	336.76	210.95	214.42
Protection of life and property, . .	9.00	3.50	6.00	24.40
Health and sanitation, . . . . .	25.00	18.00	45.00	6.00
Highways and bridges, . . . . .	—	356.87	532.75	548.55
Charities and corrections, . . . . .	235.12	242.80	9.75	112.15
Education, . . . . .	638.27	1,035.29	589.63	1,718.01
Libraries and reading rooms, . . . .	47.64	15.60	15.78	—
Recreation, . . . . .	—	—	—	—
Interest, . . . . .	—	—	81.00	—
Unclassified, . . . . .	20.00	—	—	143.00
<i>Bonds and notes from tax levy,</i> . . .	—	—	400.00	—
<i>Sinking funds from tax levy,</i> . . . .	—	—	—	—
<b>Payments from ordinary revenue,</b> . . . . .	<b>\$1,881.53</b>	<b>\$2,295.55</b>	<b>\$2,344.87</b>	<b>\$3,014.79</b>
<i>Municipal industries, including water, gas, electric light, and cemeteries,</i> .	12.00	16.66	9.00	—
Expense, . . . . .	12.00	16.66	9.00	—
Sinking funds, . . . . .	—	—	—	—
Bonds and notes, . . . . .	—	—	—	—
<b>Total payments from revenue,</b>	<b>\$1,893.53</b>	<b>\$2,312.21</b>	<b>\$2,353.87</b>	<b>\$3,014.79</b>
<b>Capital account,</b> . . . . .	—	—	—	—
General public buildings, . . . . .	—	—	—	—
Protection of life and property, . . .	—	—	—	—
Health and sanitation, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Charities and corrections, . . . . .	—	—	—	—
Education, . . . . .	—	—	—	—
Libraries and reading rooms, . . . .	—	—	—	—
Recreation, . . . . .	—	—	—	—
Municipal industries, . . . . .	—	—	—	—
<b>Municipal indebtedness,</b> . . . . .	—	—	—	—
From sinking funds, . . . . .	—	—	—	—
Temporary tax loans, . . . . .	—	—	—	—
<b>Trust funds and bequests,</b> . . . .	—	—	—	—
<b>Total payments,</b> . . . . .	<b>\$1,893.53</b>	<b>\$2,312.21</b>	<b>\$2,353.87</b>	<b>\$3,014.79</b>
<i>Balance on hand, end of year,</i> . . .	577.17	1,111.81	<sup>1</sup> 1,409.80	1,121.17
<b>GRAND TOTAL,</b> . . . . .	<b>\$2,470.70</b>	<b>\$3,424.02</b>	<b>\$3,763.67</b>	<b>\$4,135.96</b>

<sup>1</sup> Includes school balance.



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## PART III.

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### TABULAR PRESENTATION OF MUNICIPAL INDEBTEDNESS COMPARED WITH ASSESSORS' VALUATIONS.

- (A) CITIES IN ORDER OF THE PERCENTAGE OF NET DEBT OF VALUATION.
- (B) TOWNS IN ORDER OF THE PERCENTAGE OF NET DEBT OF VALUATION.
- (C) TOWNS HAVING NO DEBT ARRANGED ALPHABETICALLY.

#### **NOTE.**

To ascertain readily the rank and the valuation and debt figures for a given city or town, the reader is referred to the INDEX on pages 259 to 298.

# A—INDEBTEDNESS OF MASSACHUSETTS CITIES.

*Compared with Valuations, May 1, 1906, as Reported by the Tax Commissioner, Based on Assessors' Returns. Arranged in the Order of Percentage of Net Debt to Valuation.*

CITIES.	Population 1906	Percent- age Net Debt of Valuation	Valuation	Net Debt	Sinking Fund	TOTAL DEBT
1 CAMBRIDGE, .	99,168	7.59	\$105,153,235	\$7,980,901.17	\$2,548,048.83	\$10,528,950.00
2 GLOUCESTER, .	126,011	7.54	21,690,842	1,634,661.48	142,742.52	1,777,404.00
3 NORTH ADAMS, .	22,476	7.10	14,662,159	1,040,390.01	—	1,040,390.01
4 TAUNTON, .	31,382	6.79	21,840,382	1,483,836.85	707,713.15	2,191,550.00
5 BROCKTON, .	49,572	6.75	35,168,140	2,372,550.00	510,500.00	2,883,050.00
6 QUINCY, .	28,944	6.66	26,787,085	1,785,350.00	—	1,785,350.00
7 NEWBURYPORT, .	14,687	6.29	11,159,621	701,876.19	202,873.81	904,750.00
8 MARLBOROUGH, .	14,073	5.73	9,803,330	561,348.15	439,607.87	1,000,956.02
9 NEWTON, .	37,906	5.61	65,967,040	3,698,438.29	1,926,261.71	5,624,700.00
10 FITCHBURG, .	33,767	5.47	25,794,168	1,411,957.25	351,298.19	1,763,255.44
11 BOSTON, .	606,216	5.26	1,289,705,887	67,834,934.27	30,200,671.73	98,035,606.00
12 PITTSFIELD, .	25,506	5.22	18,946,608	988,448.41	—	988,448.41
13 EVERETT, .	30,447	5.18	23,006,700	1,190,668.88	289,134.12	1,479,803.00
14 BEVERLY, .	15,614	5.12	23,224,925	1,189,963.43	662,536.57	1,852,500.00
15 CHICOPEE, .	20,613	5.10	10,297,190	525,300.00	—	525,300.00
16 HOLYOKE, .	51,013	5.03	43,043,800	2,165,306.38	<sup>2</sup> 637,393.62	<sup>2</sup> 2,802,700.00
17 LYNN, .	78,691	4.94	62,829,252	3,101,414.27	1,184,285.73	4,285,700.00
18 FALL RIVER, .	107,581	4.63	83,465,821	3,868,140.92	2,018,067.08	5,886,208.00
19 NEW BEDFORD, .	76,600	4.62	66,202,931	3,059,960.37	1,495,459.09	4,555,419.46
20 HAVERHILL, .	38,132	4.23	27,418,564	1,158,775.80	546,224.20	1,705,000.00
21 MALDEN, .	38,988	4.22	32,988,750	1,391,444.12	747,855.88	2,139,300.00
22 NORTHAMPTON, .	20,310	4.12	12,804,015	527,014.31	55,985.69	583,000.00
23 WORCESTER, .	131,518	4.10	123,226,501	5,056,436.55	3,564,863.45	8,621,300.00
24 LAWRENCE, .	72,144	4.08	51,044,934	2,084,879.31	19,920.69	2,104,800.00
25 CHELSEA, .	37,953	4.01	25,966,425	1,040,126.00	794,174.00	1,834,300.00
26 LOWELL, .	96,011	3.72	74,288,565	2,763,105.53	764,925.67	3,528,031.20
27 WOBURN, .	14,425	3.47	10,698,310	371,413.95	136.05	371,550.00
28 WALTHAM, .	26,894	3.14	23,795,456	747,144.55	590,855.45	1,338,000.00
29 MELROSE, .	14,551	3.05	15,477,880	471,757.18	485,642.82	957,400.00
30 MEDFORD, .	20,300	3.04	21,756,800	661,480.85	827,199.72	1,488,680.57
31 SALEM, .	37,958	2.97	30,607,900	910,146.83	22,853.17	933,000.00
32 SPRINGFIELD, .	76,202	2.44	86,505,181	2,107,451.17	435,448.83	2,542,900.00
33 SOMERVILLE, .	71,260	2.43	60,275,660	1,464,500.00	—	1,464,500.00
<b>33 Cities, .</b>	<b>2,066,913</b>	<b>4.98</b>	<b>\$2,555,604,057</b>	<b>\$127,351,122.47</b>	<b>\$52,172,679.64</b>	<b>\$179,523,802.11</b>

<sup>1</sup> Population for 1905.

<sup>2</sup> Includes \$226,000 Holyoke and Westfield R.R. stock.

## B—INDEBTEDNESS OF MASSACHUSETTS TOWNS.

*Compared with Valuations, May 1, 1906, as Reported by the Tax Commissioner, Based on Assessors' Returns. Arranged in the Order of Percentage of Net Debt to Valuation.*

Towns.	Population (Census of 1905)	Percent- age Net Debt of Valuation	Valuation	Net Debt	Sinking Fund	TOTAL DEBT
1 Hudson, . . . . .	6,217	10.75	\$3,249,856	\$349,300.00	—	\$349,300.00
2 Athol, . . . . .	7,197	10.48	4,219,567	442,132.51	\$20,717.49	462,850.00
3 Rutland, . . . . .	1,713	9.71	717,829	69,670.00	—	69,670.00
4 Stoughton, . . . . .	5,959	9.18	3,414,548	313,591.90	8,708.10	322,300.00
5 Wakefield, . . . . .	10,268	8.92	8,355,689	745,200.00	—	745,200.00
6 Natick, . . . . .	9,609	8.56	6,634,850	568,085.41	38,581.47	606,666.88
7 Merrimac, . . . . .	1,884	8.07	1,208,685	97,500.00	—	97,500.00
8 Gardner, . . . . .	12,012	8.03	6,717,823	539,250.00	—	539,250.00
9 Reading, . . . . .	5,682	7.63	4,818,545	367,450.00	—	367,450.00
10 Goshen, . . . . .	277	7.62	164,010	12,495.85	—	12,495.85
11 Holbrook, . . . . .	2,509	7.05	1,287,144	90,758.73	71,840.19	162,598.92
12 Needham, . . . . .	4,284	7.05	4,504,572	317,500.00	—	317,500.00
13 West Springfield, . . . . .	8,101	6.95	5,890,682	409,293.60	54,809.71	464,103.31
14 Leominster, . . . . .	14,297	6.21	9,706,910	603,229.05	67,368.22	670,597.27
15 Framingham, . . . . .	11,548	6.12	9,785,514	598,410.65	137,136.81	735,547.46
16 Peabody, . . . . .	13,098	6.10	9,137,949	557,412.88	13,587.12	571,000.00
17 Revere, . . . . .	12,659	6.09	13,051,800	794,650.00	—	794,650.00
18 Randolph, . . . . .	4,034	6.06	1,999,750	121,179.41	65,490.59	186,670.00
19 Watertown, . . . . .	11,258	6.03	12,745,677	768,500.00	—	768,500.00
20 Amesbury, . . . . .	8,840	5.82	5,167,085	300,944.80	18,655.20	319,600.00
21 Billerica, . . . . .	2,843	5.68	2,194,026	124,697.87	33,862.13	158,560.00
22 Westborough, . . . . .	5,378	5.63	3,164,577	178,181.69	101,118.31	279,300.00
23 Swampscott, . . . . .	5,141	5.57	8,397,445	467,983.64	29,936.36	497,920.00
24 North Attleborough, . . . . .	7,878	5.54	4,931,033	273,423.15	95,411.85	368,835.00
25 Winchester, . . . . .	8,242	5.50	10,717,600	589,000.00	—	589,000.00
26 Methuen, . . . . .	8,676	5.49	5,217,411	286,180.99	63,707.17	349,888.16
27 Arlington, . . . . .	9,668	5.27	10,340,490	544,620.46	99,528.18	644,148.64
28 Avon, . . . . .	1,901	5.21	909,598	47,400.00	—	47,400.00
29 Williamsburg, . . . . .	1,943	5.17	914,708	47,299.20	3,000.80	50,300.00
30 Abington, . . . . .	5,081	5.08	2,676,051	136,000.00	—	136,000.00
31 Stoneham, . . . . .	6,332	4.97	4,853,830	241,100.00	—	241,100.00
32 Lexington, . . . . .	4,530	4.87	6,125,180	298,583.33	—	298,583.33
33 Orange, . . . . .	5,578	4.81	3,469,298	166,800.00	—	166,800.00
34 Mansfield, . . . . .	4,245	4.72	2,631,343	124,277.10	18,182.90	142,460.00
35 Weymouth, . . . . .	11,585	4.67	6,952,247	324,772.79	275,727.21	600,500.00
36 Attleborough, . . . . .	12,702	4.65	11,550,610	524,994.45	60,805.55	585,800.00
37 Braintree, . . . . .	6,879	4.54	5,039,666	228,899.55	122,800.45	351,700.00
38 Westfield, . . . . .	13,611	4.45	8,786,827	390,700.00	—	390,700.00
39 Rockport, . . . . .	4,447	4.44	3,063,834	136,000.00	—	136,000.00
40 Ipswich, . . . . .	5,205	4.43	4,013,702	177,828.95	34,136.05	211,965.00
41 Uxbridge, . . . . .	3,881	4.39	2,645,260	116,132.06	21,867.94	138,000.00
42 Whitman, . . . . .	6,521	4.38	4,263,685	186,882.22	57,417.78	244,300.00
43 North Brookfield, . . . . .	2,617	4.35	1,630,817	71,000.00	—	71,000.00
44 Middleborough, . . . . .	6,888	4.28	4,350,461	186,250.00	—	186,250.00
45 Hadley, . . . . .	1,895	4.15	1,155,885	48,000.00	—	48,000.00
46 Andover, . . . . .	6,632	4.08	5,942,162	242,480.99	25,519.01	268,000.00
47 Concord, . . . . .	5,421	4.05	5,679,325	230,241.81	33,758.19	264,000.00
48 Holden, . . . . .	2,640	4.00	1,463,214	58,600.00	—	58,600.00
49 Grafton, . . . . .	5,052	4.00	2,434,229	97,360.00	—	97,360.00
50 Belmont, . . . . .	4,360	3.92	5,722,165	224,397.17	50,352.83	274,750.00
51 Spencer, . . . . .	7,121	3.76	3,521,150	132,525.84	162,674.16	295,200.00
52 Danvers, . . . . .	9,063	3.59	5,569,435	199,736.44	16,163.56	215,900.00
53 Marblehead, . . . . .	7,209	3.53	7,357,790	259,559.19	14,440.81	274,000.00
54 Winchendon, . . . . .	5,933	3.49	3,286,655	114,665.00	—	114,665.00
55 Ayer, . . . . .	2,386	3.45	1,916,440	66,058.99	13,941.01	80,000.00
56 Easthampton, . . . . .	6,808	3.41	3,944,195	134,600.00	—	134,600.00
57 Maynard, . . . . .	5,811	3.38	3,606,849	122,027.52	34,172.48	156,200.00
58 Clinton, . . . . .	13,105	3.35	7,948,022	266,259.92	222,565.08	488,825.00
59 Falmouth, . . . . .	3,241	3.29	7,878,163	259,000.00	—	259,000.00
60 Millis, . . . . .	1,252	3.28	741,555	24,336.74	9,413.26	33,750.00
61 Saugus, . . . . .	6,253	3.18	4,739,451	150,689.73	7,860.27	158,550.00
62 Provincetown, . . . . .	4,362	3.17	1,905,400	60,454.62	—	60,454.62
63 Canton, . . . . .	4,702	3.17	4,006,407	127,000.00	—	127,000.00
64 Northfield, . . . . .	2,017	3.16	1,203,794	38,100.00	—	38,100.00
65 Sharon, . . . . .	2,085	3.14	2,351,295	73,862.63	5,631.60	79,494.23
66 Milford, . . . . .	12,105	3.12	6,526,774	203,650.00	—	203,650.00
67 Plymouth, . . . . .	11,119	3.11	9,800,938	304,402.94	—	304,402.94

## B—INDEBTEDNESS OF MASSACHUSETTS TOWNS—Continued.

Towns.	Population (Census of 1905)	Percent- age Net Debt of Valuation	Valuation	Net Debt	Sinking Fund	TOTAL DEBT
68 Buckland, . . .	1,500	3.09	\$699,321	\$21,641.56	\$2,358.44	\$24,000.00
69 Walpole, . . .	4,003	3.09	3,851,581	118,850.00	—	118,850.00
70 Hopkinton, . . .	2,585	3.05	1,609,600	49,054.72	19,931.28	68,986.00
71 North Andover, . . .	4,614	3.04	4,558,509	138,582.49	30,417.51	169,000.00
72 Fairhaven, . . .	4,235	3.02	2,805,470	84,700.00	—	84,700.00
73 Bellingham, . . .	1,686	2.80	790,995	22,132.00	—	22,132.00
74 Orleans, . . .	1,052	2.79	599,571	16,700.00	—	16,700.00
75 Winthrop, . . .	7,034	2.76	9,571,397	264,346.67	—	264,346.67
76 Northbridge, . . .	7,400	2.68	3,907,058	104,700.00	—	104,700.00
77 Norwood, . . .	6,731	2.68	5,640,530	150,966.72	27,158.28	178,125.00
78 Clarksburg, . . .	1,200	2.66	255,293	6,800.00	—	6,800.00
79 Dedham, . . .	7,774	2.64	11,508,542	303,600.00	—	303,600.00
80 Longmeadow, . . .	964	2.59	1,039,122	26,942.17	21,057.83	48,000.00
81 Brewster, . . .	739	2.59	560,135	14,500.00	—	14,500.00
82 Templeton, . . .	3,783	2.58	1,487,053	38,367.87	—	38,367.87
83 Wellesley, . . .	6,189	2.57	12,591,165	324,194.15	145,805.85	470,000.00
84 Lincoln, . . .	1,122	2.57	2,809,915	72,213.15	1,786.85	74,000.00
85 Rockland, . . .	6,287	2.55	3,523,598	90,000.00	—	90,000.00
86 Tolland, . . .	274	2.52	169,673	4,278.83	2,721.17	7,000.00
87 Monson, . . .	4,344	2.51	1,714,316	43,000.00	—	43,000.00
88 New Ashford, . . .	100	2.48	52,315	1,300.00	—	1,300.00
89 Barnstable, . . .	4,336	2.42	5,163,640	125,111.37	250.00	125,361.37
90 Essex, . . .	1,790	2.37	1,062,361	25,128.71	—	25,128.71
91 Agawam, . . .	2,795	2.36	1,641,876	38,783.94	15,216.06	54,000.00
92 Rowley, . . .	1,388	2.33	734,693	17,150.00	—	17,150.00
93 Florida, . . .	424	2.32	155,167	3,600.00	—	3,600.00
94 Sudbury, . . .	1,159	2.29	1,232,074	28,153.00	—	28,153.00
95 Scituate, . . .	2,597	2.26	3,993,671	90,200.00	—	90,200.00
96 Hull, . . .	2,060	2.26	4,755,695	107,339.16	106,504.68	213,843.84
97 Plainville, . . .	1,300	2.21	689,002	15,227.30	—	15,227.30
98 Webster, . . .	10,018	2.20	6,173,323	135,910.39	40,989.61	176,900.00
99 Newbury, . . .	1,480	2.20	1,245,973	27,400.00	—	27,400.00
100 Oak Bluffs, . . .	1,138	2.17	1,774,450	38,500.00	—	38,500.00
101 Rowe, . . .	533	2.16	171,208	3,700.00	—	3,700.00
102 Southampton, . . .	927	2.15	492,772	10,570.00	—	10,570.00
103 Upton, . . .	2,024	2.14	1,075,164	23,000.00	—	23,000.00
104 Wrentham, . . .	1,428	2.14	1,041,169	22,240.96	—	22,240.96
105 Brookfield, . . .	2,388	2.09	1,221,497	25,570.00	—	25,570.00
106 Ware, . . .	8,594	2.08	4,436,055	92,450.00	—	92,450.00
107 Kingston, . . .	2,205	2.06	1,501,336	31,000.00	—	31,000.00
108 Oxford, . . .	2,927	2.05	1,611,820	33,100.00	—	33,100.00
109 Ashburnham, . . .	1,851	2.02	914,970	18,500.00	—	18,500.00
110 Bourne, . . .	1,786	2.01	2,871,575	57,825.00	—	57,825.00
111 Yarmouth, . . .	1,422	2.00	1,848,016	37,000.00	—	37,000.00
112 Amherst, . . .	5,313	1.98	3,628,217	71,708.60	23,491.40	95,200.00
113 Cheshire, . . .	1,281	1.96	696,066	13,640.00	—	13,640.00
114 Foxborough, . . .	3,364	1.96	2,111,871	41,300.00	—	41,300.00
115 Conway, . . .	1,340	1.93	663,066	12,771.19	11,228.81	24,000.00
116 Gill, . . .	1,023	1.92	413,405	7,930.86	—	7,930.86
117 Sandwich, . . .	1,433	1.92	980,225	18,800.00	—	18,800.00
118 Lynnfield, . . .	797	1.90	740,136	14,050.00	—	14,050.00
119 Westport, . . .	2,867	1.89	1,673,750	31,600.00	—	31,600.00
120 Warren, . . .	4,300	1.88	1,780,646	33,411.74	—	33,411.74
121 Milton, . . .	7,054	1.84	22,222,040	408,397.61	—	408,397.61
122 Erving, . . .	1,094	1.84	873,512	16,037.65	1,962.35	18,000.00
123 Hyde Park, . . .	14,510	1.83	13,077,025	239,000.00	—	239,000.00
124 Charlemont, . . .	1,002	1.80	388,275	7,000.00	—	7,000.00
125 Shelburne, . . .	1,515	1.80	1,014,914	18,221.13	5,978.87	24,200.00
126 Mendon, . . .	922	1.77	624,320	11,050.00	—	11,050.00
127 Georgetown, . . .	1,840	1.76	995,584	17,500.00	—	17,500.00
128 Wayland, . . .	2,220	1.73	1,970,927	34,183.52	22,616.48	56,800.00
129 Paxton, . . .	444	1.71	345,100	5,900.00	—	5,900.00
130 Chatham, . . .	1,634	1.69	997,252	16,864.28	8,040.18	24,904.46
131 Norton, . . .	2,079	1.67	1,011,550	16,900.00	—	16,900.00
132 Leicester, . . .	3,414	1.67	2,192,165	36,542.00	—	36,542.00
133 Wellfleet, . . .	958	1.64	1,054,193	17,341.37	5,436.65	22,778.02
134 Bernardston, . . .	769	1.64	414,760	6,800.00	—	6,800.00
135 Phillipston, . . .	442	1.63	271,413	4,430.00	—	4,430.00
136 West Brookfield, . . .	1,384	1.63	837,928	13,630.00	—	13,630.00
137 Ashby, . . .	865	1.62	490,995	7,966.60	—	7,966.60
138 Hubbardston, . . .	1,205	1.61	657,280	10,600.00	—	10,600.00
139 Southbridge, . . .	11,000	1.59	5,066,303	80,454.58	15,370.42	95,825.00
140 Russell, . . .	1,053	1.56	639,526	10,000.00	—	10,000.00

## B—INDEBTEDNESS OF MASSACHUSETTS TOWNS—Continued.

TOWNS.	Population (Census of 1905)	Percent- age Net Debt of Valuation	Valuation	Net Debt	Sinking Fund	TOTAL DEBT
141 Dracut, . . .	3,537	1.56	\$2,181,183	\$34,000.00	—	\$34,000.00
142 Richmond, . . .	601	1.53	339,089	5,200.00	—	5,200.00
143 Williamstown, . . .	4,425	1.52	3,120,940	47,500.00	—	47,500.00
144 Marion, . . .	1,029	1.52	1,631,000	24,800.00	—	24,800.00
145 Dennis, . . .	1,998	1.51	1,208,495	18,300.00	—	18,300.00
146 Plainfield, . . .	382	1.51	178,467	2,700.00	—	2,700.00
147 Tyringham, . . .	314	1.51	261,619	3,950.00	—	3,950.00
148 Lanesborough, . . .	845	1.50	484,384	7,255.69	—	7,255.69
149 Lancaster, . . .	2,406	1.48	3,389,138	50,260.00	—	50,260.00
150 Mashpee, . . .	317	1.48	195,610	2,900.00	—	2,900.00
151 Lenox, . . .	3,058	1.47	4,970,230	73,000.00	—	73,000.00
152 Brookline, . . .	23,436	1.43	93,282,300	1,337,552.00	—	1,337,552.00
153 North Reading, . . .	903	1.43	669,769	9,600.00	—	9,600.00
154 Truro, . . .	743	1.40	368,030	5,150.00	—	5,150.00
155 Marshfield, . . .	1,763	1.34	1,716,200	23,000.00	—	23,000.00
156 Montgomery, . . .	259	1.33	146,979	1,950.00	—	1,950.00
157 Blackstone, . . .	5,786	1.31	2,257,260	29,532.55	—	29,532.55
158 Sunderland, . . .	910	1.29	480,270	6,175.00	—	6,175.00
159 Greenfield, . . .	9,156	1.28	6,835,119	87,500.00	—	87,500.00
160 Salisbury, . . .	1,622	1.28	810,205	10,350.00	—	10,350.00
161 Cohasset, . . .	2,727	1.25	6,598,174	82,179.84	—	82,179.84
162 Wales, . . .	645	1.24	265,120	3,300.00	—	3,300.00
163 Palmer, . . .	7,755	1.23	3,616,118	44,400.00	—	44,400.00
164 Freetown, . . .	1,470	1.23	839,410	10,302.76	—	10,302.76
165 South Hadley, . . .	5,054	1.21	2,553,779	30,959.00	\$32,391.00	63,350.00
166 Dighton, . . .	2,070	1.20	913,125	11,000.00	—	11,000.00
167 Princeton, . . .	907	1.20	1,020,468	12,200.00	—	12,200.00
168 Shirley, . . .	1,692	1.19	968,648	11,500.00	—	11,500.00
169 Groveland, . . .	2,401	1.18	1,159,715	13,634.71	2,065.29	15,700.00
170 Boxborough, . . .	324	1.17	238,615	2,800.00	—	2,800.00
171 Nantucket, . . .	2,930	1.17	3,249,386	38,105.03	—	38,105.03
172 Dartmouth, . . .	3,793	1.14	3,285,650	37,500.00	—	37,500.00
173 Swansea, . . .	1,839	1.12	1,205,093	13,510.00	3,490.00	17,000.00
174 Stow, . . .	1,027	1.11	856,122	9,500.00	—	9,500.00
175 Dudley, . . .	3,818	1.11	1,487,683	16,440.00	—	16,440.00
176 Millbury, . . .	4,631	1.10	2,291,295	25,135.00	—	25,135.00
177 Montague, . . .	7,015	1.08	4,078,635	44,000.00	—	44,000.00
178 Southborough, . . .	1,931	1.07	1,515,704	16,250.00	—	16,250.00
179 New Marlborough, . . .	1,209	1.07	609,460	6,500.00	—	6,500.00
180 Barre, . . .	2,558	1.04	1,632,270	17,000.00	—	17,000.00
181 Acushnet, . . .	1,284	1.03	660,920	6,800.00	—	6,800.00
182 Ludlow, . . .	3,881	1.02	3,027,682	31,000.00	—	31,000.00
183 Halifax, . . .	494	1.02	354,654	3,600.00	—	3,600.00
184 Royalston, . . .	903	1.01	493,598	5,000.00	—	5,000.00
185 Leyden, . . .	408	1.01	198,321	2,000.00	—	2,000.00
186 Great Barrington, . . .	6,152	1.01	5,342,530	53,832.43	35,667.57	89,500.00
187 Duxbury, . . .	2,028	1.00	1,992,643	20,000.00	—	20,000.00
188 Edgartown, . . .	1,175	1.00	850,045	8,500.00	—	8,500.00
189 Sterling, . . .	1,315	1.00	960,900	9,600.00	—	9,600.00
190 Harwich, . . .	2,291	0.98	1,185,825	11,650.00	—	11,650.00
191 Sutton, . . .	3,173	0.98	1,229,096	12,000.00	—	12,000.00
192 Hawley, . . .	448	0.96	156,383	1,500.00	—	1,500.00
193 Peru, . . .	268	0.95	126,168	1,200.00	—	1,200.00
194 Norwell, . . .	1,534	0.94	827,483	7,800.00	—	7,800.00
195 Blandford, . . .	746	0.94	435,754	4,100.00	—	4,100.00
196 Carver, . . .	1,410	0.94	1,229,455	11,500.00	—	11,500.00
197 Hatfield, . . .	1,779	0.93	1,453,988	13,494.00	18,553.00	32,047.00
198 Chester, . . .	1,366	0.91	658,538	6,000.00	—	6,000.00
199 Wilmington, . . .	1,670	0.89	1,248,787	11,151.86	3,533.14	14,685.00
200 Manchester, . . .	2,618	0.89	11,360,627	101,309.22	—	101,309.22
201 Ashfield, . . .	959	0.88	588,321	5,200.00	—	5,200.00
202 Hanover, . . .	2,176	0.87	1,386,945	12,000.00	—	12,000.00
203 Hamilton, . . .	1,646	0.86	3,128,580	26,850.00	—	26,850.00
204 Adams, . . .	12,486	0.84	5,863,338	49,000.00	—	49,000.00
205 Tewksbury, . . .	4,415	0.80	985,246	7,900.00	—	7,900.00
206 Middleton, . . .	1,068	0.76	734,590	5,600.00	—	5,600.00
207 Sturbridge, . . .	1,974	0.73	964,145	7,000.00	—	7,000.00
208 Lee, . . .	3,972	0.71	1,977,739	14,000.00	—	14,000.00
209 Wenham, . . .	924	0.65	2,142,300	13,975.00	—	13,975.00
210 Hingham, . . .	4,819	0.64	4,529,874	28,800.00	—	28,800.00
211 Pepperell, . . .	3,268	0.59	2,236,960	13,100.00	—	13,100.00
212 Tyngsborough, . . .	768	0.58	491,577	2,850.00	—	2,850.00
213 Ashland, . . .	1,597	0.57	1,055,604	6,000.00	—	6,000.00



## B—INDEBTEDNESS OF MASSACHUSETTS TOWNS—Concluded.

TOWNS.	Population (Census of 1905)	Percent- age Net Debt of Valuation	Valuation	Net Debt	Sinking Fund	TOTAL DEBT
214 Colrain, . . .	1,780	0.55	\$625,890	\$3,445.00	—	\$3,445.00
215 Nahant, . . .	922	0.55	5,593,226	30,500.00	—	30,500.00
216 Auburn, . . .	2,006	0.54	1,017,600	5,500.00	—	5,500.00
217 Harvard, . . .	1,077	0.53	1,122,444	6,000.00	—	6,000.00
218 Monroe, . . .	269	0.52	155,285	800.00	—	800.00
219 Seekonk, . . .	1,917	0.51	1,084,475	5,500.00	—	5,500.00
220 Pelham, . . .	460	0.51	197,680	1,000.00	—	1,000.00
221 Douglas, . . .	2,120	0.51	1,187,830	6,000.00	—	6,000.00
222 Carlisle, . . .	523	0.47	421,280	2,000.00	—	2,000.00
223 Southwick, . . .	1,048	0.44	634,220	2,813.93	\$227.89	3,041.82
224 Granville, . . .	865	0.44	405,998	1,800.00	—	1,800.00
225 Wareham, . . .	3,660	0.43	3,517,991	15,180.42	—	15,180.42
226 Stockbridge, . . .	2,022	0.41	3,515,667	14,300.00	—	14,300.00
227 Dunstable, . . .	412	0.39	283,701	1,120.00	—	1,120.00
228 Cummington, . . .	740	0.39	310,977	1,200.00	—	1,200.00
229 Littleton, . . .	1,219	0.38	997,127	3,750.00	—	3,750.00
230 Westford, . . .	2,413	0.36	1,648,119	6,000.00	—	6,000.00
231 Chelmsford, . . .	4,254	0.36	3,153,080	11,410.00	—	11,410.00
232 Greenwich, . . .	475	0.36	277,260	1,000.00	—	1,000.00
233 Hardwick, . . .	3,261	0.36	1,680,673	6,000.00	—	6,000.00
234 East Bridgewater, . . .	3,169	0.35	1,693,055	6,000.00	—	6,000.00
235 Hancock, . . .	434	0.35	282,585	1,000.00	—	1,000.00
236 Northborough, . . .	1,947	0.35	1,344,980	4,749.10	—	4,749.10
237 West Newbury, . . .	1,405	0.35	1,030,420	3,600.00	—	3,600.00
238 Mattapoisett, . . .	1,180	0.34	1,550,539	5,250.00	—	5,250.00
239 Charlton, . . .	2,089	0.33	1,258,000	4,100.00	—	4,100.00
240 Sheffield, . . .	1,782	0.30	928,265	2,800.00	—	2,800.00
241 Monterey, . . .	444	0.30	290,099	875.00	—	875.00
242 Shrewsbury, . . .	1,866	0.30	1,425,409	4,240.00	—	4,240.00
243 Petersham, . . .	855	0.29	701,636	2,000.00	—	2,000.00
244 Medfield, . . .	3,314	0.26	1,548,050	3,966.64	—	3,966.64
245 Deerfield, . . .	2,112	0.24	1,534,841	3,700.00	—	3,700.00
246 Franklin, . . .	5,244	0.22	3,586,105	8,000.00	—	8,000.00
247 Groton, . . .	2,253	0.20	2,982,902	6,000.00	—	6,000.00
248 Belchertown, . . .	2,088	0.17	864,810	1,500.00	—	1,500.00
249 Townsend, . . .	1,772	0.16	1,158,349	1,875.00	—	1,875.00
250 Somerset, . . .	2,294	0.15	1,177,790	1,823.82	13,176.18	15,000.00
251 Bolton, . . .	762	0.15	489,358	735.50	—	735.50
252 Plympton, . . .	514	0.15	324,237	480.00	—	480.00
253 New Braintree, . . .	477	0.13	399,720	500.00	—	500.00
254 Sherborn, . . .	1,379	0.12	1,310,941	1,575.00	—	1,575.00
255 Acton, . . .	2,089	0.11	1,816,845	2,000.00	—	2,000.00
256 Medway, . . .	2,650	0.11	1,337,870	1,470.00	—	1,470.00
257 Bedford, . . .	1,208	0.07	1,254,659	935.65	3,064.35	4,000.00
258 Hanson, . . .	1,490	0.06	1,084,911	700.00	—	700.00
259 Pembroke, . . .	1,261	0.02	925,485	200.00	—	200.00
<b>259 Towns,</b> . . .	<b>912,920</b>	<b>3.07</b>	<b>\$796,626,294</b>	<b>\$24,438,532.21</b>	<b>\$2,731,380.98</b>	<b>\$27,169,913.19</b>

## C—TOWNS HAVING NO DEBT.

TOWNS.	Population (Census of 1905)	Valuation	TOWNS.	Population (Census of 1905)	Valuation
Alford, . . . . .	275	\$157,921	Eastham, . . . . .	519	\$341,920
Becket, . . . . .	890	465,667	East Longmeadow, . . . . .	1,327	642,155
Berkley, . . . . .	931	407,609	Easton, . . . . .	4,909	4,918,900
Berlin, . . . . .	906	537,915	Egremont, . . . . .	721	459,085
Boxford, . . . . .	655	1,176,263	Enfield, . . . . .	973	693,190
Boylston, . . . . .	649	463,768	Gay Head, . . . . .	178	33,735
Bridgewater, . . . . .	6,754	3,219,505	Gosnold, . . . . .	161	352,616
Brimfield, . . . . .	894	397,635	Granby, . . . . .	747	486,641
Burlington, . . . . .	588	590,062	Hampden, . . . . .	561	363,809
Chesterfield, . . . . .	563	302,320	Heath, . . . . .	356	160,951
Chilmark, . . . . .	322	262,204	Hinsdale, . . . . .	1,452	591,039
Dalton, . . . . .	3,122	3,197,716	Holland, . . . . .	151	86,516
Dana, . . . . .	763	359,920	Holliston, . . . . .	2,663	1,541,196
Dover, . . . . .	636	1,040,126	Hopedale, . . . . .	2,048	5,274,820

## C—TOWNS HAVING NO DEBT—Concluded.

TOWNS.	Population (Census of 1905)	Valuation	TOWNS.	Population (Census of 1905)	Valuation
Huntington, . . . .	1,451	\$583,180	Topsfield, . . . .	1,095	\$1,037,303
Lakeville, . . . .	912	639,927	Warwick, . . . .	527	333,460
Leverett, . . . .	703	334,251	Washington, . . . .	339	273,519
Lunenburg, . . . .	1,293	1,022,658	Wendell, . . . .	480	238,375
Middlefield, . . . .	399	189,585	West Boylston, . . . .	1,571	728,603
Mount Washington, . . . .	87	82,012	West Bridgewater, . . . .	2,006	1,124,130
New Salem, . . . .	672	321,510	Westhampton, . . . .	466	222,640
Norfolk, . . . .	1,089	707,581	Westminster, . . . .	1,348	720,350
Oakham, . . . .	519	344,767	Weston, . . . .	2,091	5,660,711
Otis, . . . .	534	229,158	West Stockbridge, . . . .	1,023	382,541
Prescott, . . . .	322	181,024	West Tisbury, . . . .	457	426,645
Raynham, . . . .	1,662	727,687	Westwood, . . . .	1,136	2,087,205
Rehoboth, . . . .	1,991	765,902	Whately, . . . .	822	433,057
Rochester, . . . .	1,181	598,630	Wilbraham, . . . .	1,708	1,018,822
Sandisfield, . . . .	657	311,398	Windsor, . . . .	513	275,400
Savoy, . . . .	549	178,560	Worthington, . . . .	614	315,618
Shutesbury, . . . .	374	220,614			
Tisbury, . . . .	1,120	1,420,787	TOTALS, . . . .	66,425	\$52,662,814

## RECAPITULATION.

CITIES AND TOWNS.	Percent- age Net Debt of Valuation	Valuation	Net Debt	Sinking Fund	TOTAL DEBT
33 Cities, . . . .	4.98	\$2,555,604,057	\$127,351,122.47	\$52,172,679.64	\$179,523,802.11
259 Towns, . . . .	3.07	796,626,294	24,438,532.21	2,731,380.98	27,169,913.19
TOTAL, . . . .	4.53	\$3,352,230,351	\$151,789,654.68	\$54,904,060.62	\$206,693,715.30
62 Towns having no debt, . . . .	—	52,662,814	—	—	—
Grand Total for State, . . . .	4.46	\$3,404,893,165	\$151,789,654.68	\$54,904,060.62	\$206,693,715.30

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## PART IV.

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### PUBLIC DEBT AND SINKING FUNDS.

(A) CITIES GRADED ACCORDING TO POPULATION OF 1906.

(B) TOWNS GRADED ACCORDING TO POPULATION OF 1905.



# A—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR CITIES GRADED ACCORDING TO POPULATION OF 1906.

*City of BOSTON, Population 606,216.*

PURPOSES OF CREATION.	Total Debt	Sinking Funds	Net Debt
<b>Fiscal Year Ending Jan. 31, 1907.</b>			
Blue Hill and other avenues, . . . . .	\$2,402,000.00	\$828,906.62	\$1,573,093.38
Cambridge bridge, . . . . .	1,300,000.00	118,850.60	1,181,149.40
Charles River basin, . . . . .	800,000.00	34,667.58	765,332.42
Charlestown bridge, . . . . .	1,555,000.00	278,370.23	1,276,629.77
Highways, making of . . . . .	10,970,201.00	2,289,464.29	8,680,736.71
Improved sewerage, . . . . .	500,000.00	319,799.29	180,200.71
Rapid transit, . . . . .	4,416,000.00	931,524.93	3,484,475.07
Rapid transit, East Boston tunnel, . . . . .	3,118,000.00	125,911.81	2,992,088.19
Rapid transit, Boston tunnel and subway, . . . . .	4,456,700.00	61,285.92	4,395,414.08
School houses and sites, . . . . .	12,477,525.00	2,223,253.78	10,254,271.22
Separate systems of drainage, . . . . .	2,400,000.00	52,725.87	2,347,274.13
Sewers, miscellaneous, . . . . .	7,749,000.00	1,626,746.28	6,122,253.72
Stony Brook improvement, . . . . .	1,034,000.00	351,614.70	682,385.30
Water supply, . . . . .	4,573,500.00	3,697,913.53	875,586.47
Other debts, . . . . .	140,283,680.00	17,259,636.30	23,024,043.70
<b>Total debt, . . . . .</b>	<b>\$98,035,606.00</b>		
<b>Less sinking funds, . . . . .</b>		<b>\$30,200,671.73</b>	
<b>NET DEBT, . . . . .</b>			<b>\$67,834,934.27</b>

<sup>1</sup> Includes the following loans: Bath houses, gymnasias, etc., \$451,300; bridges, \$1,141,416.66; ferries, \$706,000 (\$200,000 of this amount transferred to Sewer Division under Chap. 450, Acts of 1899); Metropolitan Park assessment, \$544,400; public buildings, exclusive of school houses, \$6,765,632.46; parks and playgrounds, \$16,246,910.98; public grounds, etc., \$195,200; sewers (damages), \$276,800; streets (miscellaneous), \$10,934,490.11; miscellaneous, \$3,021,529.79.

## Group 1.

PURPOSES OF CREATION.	Worcester Population 131,518	Fall River Population 107,581	Cambridge Population 99,168	Lowell Population 96,011
<b>Fiscal Year Ending,</b>	<b>Nov. 30, 1906</b>	<b>Dec. 31, 1906</b>	<b>Nov. 30, 1906</b>	<b>Dec. 31, 1906</b>
Bridges, . . . . .	—	—	\$1,973,000.00	—
Cemeteries, . . . . .	—	—	7,000.00	\$6,034.00
Electric light plant, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	\$71,000.00	—	—	4,200.00
Libraries (including buildings and supplies), . . . . .	—	\$250,000.00	27,000.00	—
Schools (including buildings and supplies), <sup>1</sup> . . . . .	781,000.00	680,000.00	1,211,950.00	610,690.00
Other public buildings, . . . . .	1,063,000.00	—	205,000.00	618,370.00
Grade crossings, . . . . .	—	—	—	—
Metropolitan park assessments, . . . . .	—	—	46,000.00	—
Moth extermination, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	314,800.00	182,000.00	1,509,000.00	19,350.00
Public improvements, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	1,721,000.00	1,081,500.00	891,000.00	235,450.00
Streets, . . . . .	735,500.00	459,000.00	686,000.00	177,318.00
Streets and sewers, . . . . .	—	—	—	<sup>2</sup> 229,633.00
Trust funds borrowed for municipal purposes, . . . . .	—	107,708.00	—	36,000.00
Water works, . . . . .	3,830,000.00	1,550,000.00	3,871,100.00	1,156,100.00
Other debts, . . . . .	105,000.00	1,576,000.00	101,900.00	434,886.20
<b>Total debt, . . . . .</b>	<b>\$8,621,300.00</b>	<b>\$5,886,208.00</b>	<b>\$10,528,950.00</b>	<b>\$3,528,031.20</b>
<b>Less sinking funds, . . . . .</b>	<b>3,564,863.45</b>	<b>2,018,067.08</b>	<b>2,548,048.83</b>	<b>764,925.67</b>
<b>NET DEBT, . . . . .</b>	<b>\$5,056,436.55</b>	<b>\$3,868,140.92</b>	<b>\$7,980,901.17</b>	<b>\$2,763,105.53</b>

<sup>1</sup> The term "supplies" in this table and all succeeding tables is for school furniture and furnishings.

<sup>2</sup> Not reported separately.

A—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR CITIES—*Con.**Group 2.*

PURPOSES OF CREATION.	Lynn Population 78,691	New Bedford Population 76,600	Springfield Population 76,202	Lawrence Population 72,144
Fiscal Year Ending,	Dec. 19, 1906	Dec. 3, 1906	Dec. 10, 1906	Dec. 31, 1906
Bridges, . . . . .	—	—	—	\$11,000.00
Cemeteries, . . . . .	\$3,000.00	—	—	—
Electric light plant, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	74,400.00	—	\$60,000.00	80,900.00
Libraries (including buildings and sup- plies), . . . . .	35,000.00	—	—	8,400.00
Schools (including buildings and sup- plies), . . . . .	411,800.00	\$991,000.00	1,526,900.00	305,000.00
Other public buildings, . . . . .	5,500.00	—	10,000.00	—
Grade crossings, . . . . .	—	—	—	—
Metropolitan park assessments, . . . . .	23,000.00	—	—	—
Moth extermination, . . . . .	26,500.00	—	—	—
Parks and playgrounds, . . . . .	103,000.00	128,000.00	125,000.00	—
Public improvements, . . . . .	660,500.00	888,000.00	—	—
Sewerage and drainage, . . . . .	597,500.00	755,000.00	233,000.00	416,000.00
Streets, . . . . .	348,500.00	—	25,000.00	42,000.00
Streets and sewers, . . . . .	—	—	—	—
Trust funds borrowed for municipal purposes, . . . . .	—	—	—	—
Water works, . . . . .	1,788,500.00	1,478,000.00	555,000.00	712,000.00
Other debts, . . . . .	208,500.00	315,419.46	8,000.00	529,500.00
<b>Total debt,</b> . . . . .	<b>\$4,285,700.00</b>	<b>\$4,555,419.46</b>	<b>\$2,542,900.00</b>	<b>\$2,104,800.00</b>
<b>Less sinking funds,</b> . . . . .	<b>1,184,285.73</b>	<b>1,495,459.09</b>	<b>435,448.83</b>	<b>19,920.69</b>
<b>NET DEBT,</b> . . . . .	<b>\$3,101,414.27</b>	<b>\$3,059,960.37</b>	<b>\$2,107,451.17</b>	<b>\$2,084,879.31</b>

*Group 3.*

PURPOSES OF CREATION.	Somerville Population 71,260	Holyoke Population 51,013	Brockton Population 49,572	Malden Population 38,988
Fiscal Year Ending,	Dec. 31, 1906	Nov. 30, 1906	Nov. 30, 1906	Dec. 31, 1906
Bridges, . . . . .	—	\$190,000.00	—	—
Cemeteries, . . . . .	—	—	—	\$2,000.00
Electric light plant, . . . . .	—	771,200.00	—	—
Fire and police (including buildings and apparatus), . . . . .	—	7,000.00	\$25,000.00	92,900.00
Libraries (including buildings and sup- plies), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	540,000.00	389,950.00	489,400.00
Other public buildings, . . . . .	—	—	157,600.00	19,000.00
Grade crossings, . . . . .	—	—	—	2,000.00
Metropolitan park assessments, . . . . .	\$23,000.00	—	—	—
Moth extermination, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	20,000.00	150,000.00
Public improvements, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	243,000.00	208,000.00	656,000.00	678,000.00
Streets, . . . . .	30,000.00	32,000.00	145,500.00	43,000.00
Streets and sewers, . . . . .	—	<sup>1</sup> 85,500.00	—	—
Trust funds borrowed for municipal purposes, . . . . .	—	—	—	—
Water works, . . . . .	86,000.00	350,000.00	1,485,000.00	663,000.00
Other debts, . . . . .	1,082,500.00	619,000.00	4,000.00	—
<b>Total debt,</b> . . . . .	<b>\$1,464,500.00</b>	<sup>2</sup> <b>\$2,802,700.00</b>	<b>\$2,883,050.00</b>	<b>\$2,139,300.00</b>
<b>Less sinking funds,</b> . . . . .	<b>—</b>	<sup>2</sup> <b>637,393.62</b>	<b>510,500.00</b>	<b>747,855.88</b>
<b>NET DEBT,</b> . . . . .	<b>\$1,464,500.00</b>	<b>\$2,165,306.38</b>	<b>\$2,372,550.00</b>	<b>\$1,391,444.12</b>

<sup>1</sup> Not reported separately.<sup>2</sup> Includes \$226,000 Holyoke and Westfield R.R. stock.

A—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR CITIES—*Con.**Group 4.*

PURPOSES OF CREATION.	Haverhill Population 38,132	Salem Population 37,958	Chelsea Population 37,953	Newton Population 37,906
Fiscal Year Ending,	Dec. 31, 1906	Nov. 30, 1906	Dec. 31, 1906	Dec. 31, 1906
Bridges, . . . . .	—	—	—	—
Cemeteries, . . . . .	—	\$7,500.00	—	—
Electric light plant, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	\$22,000.00	\$28,500.00
Libraries (including buildings and sup- plies), . . . . .	—	25,000.00	—	—
Schools (including buildings and sup- plies), . . . . .	\$170,500.00	—	374,800.00	861,800.00
Other public buildings, . . . . .	11,000.00	—	—	87,900.00
Grade crossings, . . . . .	—	—	—	—
Metropolitan park assessments, . . . . .	—	—	—	29,000.00
Moth extermination, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	100,000.00	551,000.00
Public improvements, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	25,500.00	501,750.00	10,000.00	1,429,500.00
Streets, . . . . .	421,000.00	62,650.00	80,000.00	<sup>1</sup> 1,245,000.00
Streets and sewers, . . . . .	<sup>2</sup> 39,000.00	—	—	—
Trust funds borrowed for municipal purposes, . . . . .	—	85,000.00	—	—
Water works, . . . . .	976,000.00	143,000.00	310,000.00	1,387,000.00
Other debts, . . . . .	62,000.00	108,100.00	937,500.00	5,000.00
<b>Total debt,</b> . . . . .	<b>\$1,705,000.00</b>	<b>\$933,000.00</b>	<b>\$1,834,300.00</b>	<b>\$5,624,700.00</b>
<b>Less sinking funds,</b> . . . . .	<b>546,224.20</b>	<b>22,853.17</b>	<b>794,174.00</b>	<b>1,926,261.71</b>
<b>NET DEBT,</b> . . . . .	<b>\$1,158,775.80</b>	<b>\$910,146.83</b>	<b>\$1,040,126.00</b>	<b>\$3,698,438.29</b>

<sup>1</sup> Includes Washington St. (north side) grade crossings debt.<sup>2</sup> Not reported separately.*Group 5.*

PURPOSES OF CREATION.	Fitchburg Population 33,767	Taunton Population 31,382	Everett Population 30,447	Quincy Population 28,944
Fiscal Year Ending,	Nov. 30, 1906	Nov. 30, 1906	Dec. 31, 1906	Dec. 31, 1906
Bridges, . . . . .	\$5,600.00	—	—	—
Cemeteries, . . . . .	—	—	\$500.00	—
Electric light plant, . . . . .	—	\$320,500.00	—	—
Fire and police (including buildings and apparatus), . . . . .	14,045.00	—	23,450.00	—
Libraries (including buildings and sup- plies), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	397,750.00	—	336,878.00	—
Other public buildings, . . . . .	194,000.00	—	30,800.00	—
Grade crossings, . . . . .	21,000.00	—	—	—
Metropolitan park assessments, . . . . .	—	—	—	—
Moth extermination, . . . . .	—	—	5,000.00	—
Parks and playgrounds, . . . . .	5,400.00	—	1,600.00	\$34,000.00
Public improvements, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	78,430.00	430,000.00	640,000.00	526,400.00
Streets, . . . . .	266,450.00	—	161,075.00	—
Streets and sewers, . . . . .	—	—	—	—
Trust funds borrowed for municipal purposes, . . . . .	48,580.44	—	—	—
Water works, . . . . .	532,000.00	838,500.00	200,000.00	684,500.00
Other debts, . . . . .	200,000.00	602,550.00	80,500.00	540,450.00
<b>Total debt,</b> . . . . .	<b>\$1,763,255.44</b>	<b>\$2,191,550.00</b>	<b>\$1,479,803.00</b>	<b>\$1,785,350.00</b>
<b>Less sinking funds,</b> . . . . .	<b>351,298.19</b>	<b>707,713.15</b>	<b>289,134.12</b>	<b>—</b>
<b>NET DEBT,</b> . . . . .	<b>\$1,411,957.25</b>	<b>\$1,483,836.85</b>	<b>\$1,190,668.88</b>	<b>\$1,785,350.00</b>

A—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR CITIES—*Con.**Group 6.*

PURPOSES OF CREATION.	Waltham Population 26,894	Gloucester Population 26,011	Pittsfield Population 25,506	North Adams Population 22,476
Fiscal Year Ending,	Jan. 31, 1907	Nov. 30, 1906	Dec. 31, 1906	Nov. 30, 1906
Bridges, . . . . .	—	—	—	\$38,020.00
Cemeteries, . . . . .	\$9,000.00	—	\$17,145.00	—
Electric light plant, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	7,000.00	—	15,000.00	—
Libraries (including buildings and supplies), . . . . .	—	—	—	—
Schools (including buildings and supplies), . . . . .	260,000.00	\$89,500.00	255,993.41	136,583.33
Other public buildings, . . . . .	43,300.00	—	—	20,000.00
Grade crossings, . . . . .	2,000.00	—	—	—
Metropolitan park assessments, . . . . .	—	—	—	—
Moth extermination, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	51,000.00	60,000.00	—	20,800.00
Public improvements, . . . . .	—	—	—	37,000.00
Sewerage and drainage, . . . . .	375,000.00	400.00	348,250.00	106,670.00
Streets, . . . . .	85,700.00	53,004.00	97,500.00	51,000.00
Streets and sewers, . . . . .	—	—	—	—
Trust funds borrowed for municipal purposes, . . . . .	—	34,700.00	—	—
Water works, . . . . .	496,000.00	1,143,000.00	246,300.00	285,600.00
Other debts, . . . . .	9,000.00	396,800.00	8,260.00	344,716.68
<b>Total debt, . . . . .</b>	<b>\$1,338,000.00</b>	<b>\$1,777,404.00</b>	<b>\$988,448.41</b>	<b>\$1,040,390.01</b>
<b>Less sinking funds, . . . . .</b>	<b>590,855.45</b>	<b>142,742.52</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$747,144.55</b>	<b>\$1,634,661.48</b>	<b>\$988,448.41</b>	<b>\$1,040,390.01</b>

<sup>1</sup> Population for 1905.*Group 7.*

PURPOSES OF CREATION.	Chicopee Population 20,613	Northampton Population 20,310	Medford Population 20,300	Beverly Population 15,614
Fiscal Year Ending,	Nov. 30, 1906	Nov. 30, 1906	Dec. 31, 1906	Dec. 31, 1906
Bridges, . . . . .	\$40,000.00	—	—	\$12,000.00
Cemeteries, . . . . .	—	—	\$18,000.00	—
Electric light plant, . . . . .	76,000.00	—	—	—
Fire and police (including buildings and apparatus), . . . . .	19,000.00	—	—	12,000.00
Libraries (including buildings and supplies), . . . . .	—	—	—	—
Schools (including buildings and supplies), . . . . .	81,500.00	\$177,000.00	57,500.00	214,500.00
Other public buildings, . . . . .	—	17,000.00	307,000.00	—
Grade crossings, . . . . .	—	—	—	—
Metropolitan park assessments, . . . . .	—	—	27,000.00	—
Moth extermination, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	50,000.00	48,000.00
Public improvements, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	23,500.00	117,000.00	274,000.00	388,000.00
Streets, . . . . .	3,300.00	—	—	56,000.00
Streets and sewers, . . . . .	—	—	—	—
Trust funds borrowed for municipal purposes, . . . . .	—	—	37,294.42	—
Water works, . . . . .	213,000.00	260,000.00	199,000.00	617,000.00
Other debts, . . . . .	69,000.00	12,000.00	518,886.15	505,000.00
<b>Total debt, . . . . .</b>	<b>\$525,300.00</b>	<b>\$583,000.00</b>	<b>\$1,488,680.57</b>	<b>\$1,852,500.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>55,985.69</b>	<b>827,199.72</b>	<b>662,536.57</b>
<b>NET DEBT, . . . . .</b>	<b>\$525,300.00</b>	<b>\$527,014.31</b>	<b>\$661,480.85</b>	<b>\$1,189,963.43</b>



A—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR CITIES—*Con.**Group 8.*

PURPOSES OF CREATION.	Newburyport Population 14,687	Melrose Population 14,551	Woburn Population 14,425	Marlborough Population <sup>1</sup> 14,073
Fiscal Year Ending,	Dec. 15, 1906	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906
Bridges, . . . . .	\$60,000.00	—	—	—
Cemeteries, . . . . .	—	—	—	—
Electric light plant, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	\$14,200.00	—
Libraries (including buildings and sup- plies), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	112,500.00	\$200,000.00	130,850.00	\$38,000.00
Other public buildings, . . . . .	—	45,000.00	—	66,000.00
Grade crossings, . . . . .	—	—	—	—
Metropolitan park assessments, . . . . .	—	—	—	—
Moth extermination, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	8,000.00	—	—
Public improvements, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	153,500.00	440,000.00	28,800.00	287,000.00
Streets, . . . . .	—	—	62,400.00	8,500.00
Streets and sewers, . . . . .	—	—	—	—
Trust funds borrowed for municipal purposes, . . . . .	79,750.00	—	—	12,456.02
Water works, . . . . .	319,000.00	235,000.00	10,500.00	519,000.00
Other debts, . . . . .	180,000.00	29,400.00	124,800.00	70,000.00
<b>Total debt, . . . . .</b>	<b>\$904,750.00</b>	<b>\$957,400.00</b>	<b>\$371,550.00</b>	<b>\$1,000,956.02</b>
<b>Less sinking funds, . . . . .</b>	<b>202,873.81</b>	<b>485,642.82</b>	<b>136.05</b>	<b>439,607.87</b>
<b>NET DEBT, . . . . .</b>	<b>\$701,876.19</b>	<b>\$471,757.18</b>	<b>\$371,413.95</b>	<b>\$561,348.15</b>

<sup>1</sup> Population for 1905.

**B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS  
GRADED ACCORDING TO POPULATION OF 1905.**

*Town of BROOKLINE, Population 23,436.*

PURPOSES OF CREATION.	Amounts
<b>Fiscal Year Ending Jan. 31, 1907.</b>	
Police building, . . . . .	\$15,000.00
Parks and playgrounds, . . . . .	435,740.00
School houses and sites, . . . . .	214,700.00
Other public buildings and sites, . . . . .	109,500.00
Streets and bridges, . . . . .	252,850.00
Water works, . . . . .	309,762.00
<b>Total debt, . . . . .</b>	<b>\$1,337,552.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$1,337,552.00</b>

*Group 1.*

PURPOSES OF CREATION.	Hyde Park Population 14,510	Leominster Population 14,297	Westfield Population 13,611	Clinton Population 13,105
<b>Fiscal Year Ending,</b>	<b>Jan. 31, 1907</b>	<b>Feb. 1, 1907</b>	<b>Jan. 20, 1907</b>	<b>Feb. 1, 1907</b>
Electric light and gas, . . . . .	—	—	\$92,000.00	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$59,000.00	\$186,500.00	34,300.00	—
Other public buildings, . . . . .	12,000.00	117,700.00	—	—
Highways and bridges, . . . . .	—	—	6,400.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	168,000.00	10,658.27	154,000.00	—
Trust funds borrowed for town pur- poses, . . . . .	—	39,239.00	—	\$4,825.00
Water works, . . . . .	—	237,000.00	104,000.00	309,000.00
Other debts, . . . . .	—	79,500.00	—	175,000.00
<b>Total debt, . . . . .</b>	<b>\$239,000.00</b>	<b>\$670,597.27</b>	<b>\$390,700.00</b>	<b>\$488,825.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>67,368.22</b>	<b>—</b>	<b>222,565.08</b>
<b>NET DEBT, . . . . .</b>	<b>\$239,000.00</b>	<b>\$603,229.05</b>	<b>\$390,700.00</b>	<b>\$266,259.92</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 2.*

PURPOSES OF CREATION.	Peabody Population 13,098	Attleborough Population 12,702	Revere Population 12,659	Adams Population 12,486
Fiscal Year Ending,	Jan. 15, 1907	Dec. 31, 1906	Jan. 31, 1907	Mar. 1, 1907
Electric light and gas, . . . . .	\$40,000.00	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	\$10,775.00	—
Schools (including buildings and sup- plies), . . . . .	\$1,000.00	\$44,800.00	60,825.00	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	54,000.00	2,800.00	\$19,000.00
Parks and playgrounds, . . . . .	—	—	9,000.00	—
Sewerage and drainage, . . . . .	147,000.00	—	144,250.00	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	303,000.00	487,000.00	357,000.00	—
Other debts, . . . . .	—	—	210,000.00	30,000.00
<b>Total debt,</b> . . . . .	<b>\$571,000.00</b>	<b>\$585,800.00</b>	<b>\$794,650.00</b>	<b>\$49,000.00</b>
<b>Less sinking funds,</b> . . . . .	<b>13,587.12</b>	<b>60,805.55</b>	—	—
<b>NET DEBT,</b> . . . . .	<b>\$557,412.88</b>	<b>\$524,994.45</b>	<b>\$794,650.00</b>	<b>\$49,000.00</b>

*Group 3.*

PURPOSES OF CREATION.	Milford Population 12,105	Gardner Population 12,012	Weymouth Population 11,585	Frammingham Population 11,548
Fiscal Year Ending,	Feb. 1, 1907	Feb. 1, 1907	Dec. 31, 1906	Feb. 28, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	\$9,500.00
Schools (including buildings and sup- plies), . . . . .	\$81,400.00	\$89,750.00	\$103,000.00	67,700.00
Other public buildings, . . . . .	16,000.00	—	6,000.00	3,500.00
Highways and bridges, . . . . .	—	—	—	31,499.93
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	100,000.00	155,500.00	—	159,880.61
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	38,466.92
Water works, . . . . .	—	294,000.00	474,000.00	425,000.00
Other debts, . . . . .	6,250.00	—	17,500.00	—
<b>Total debt,</b> . . . . .	<b>\$203,650.00</b>	<b>\$539,250.00</b>	<b>\$600,500.00</b>	<b>\$735,547.46</b>
<b>Less sinking funds,</b> . . . . .	—	—	275,727.21	137,136.81
<b>NET DEBT,</b> . . . . .	<b>\$203,650.00</b>	<b>\$539,250.00</b>	<b>\$324,772.79</b>	<b>\$598,410.65</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 4.*

PURPOSES OF CREATION.	Watertown Population 11,258	Plymouth Population 11,119	Southbridge Population 11,000	Wakefield Population 10,268
Fiscal Year Ending,	Jan. 31, 1907	Dec. 31, 1906	Feb. 1, 1907	Jan. 31, 1907
Electric light and gas, . . . . .	—	—	—	\$153,200.00
Fire and police (including buildings and apparatus), . . . . .	\$13,000.00	\$24,350.00	\$6,900.00	9,000.00
Schools (including buildings and sup- plies), . . . . .	85,500.00	61,391.37	17,100.00	76,000.00
Other public buildings, . . . . .	13,500.00	32,800.00	1,000.00	1,500.00
Highways and bridges, . . . . .	119,500.00	26,111.75	7,800.00	1,500.00
Parks and playgrounds, . . . . .	—	—	—	3,500.00
Sewerage and drainage, . . . . .	118,500.00	29,250.00	59,025.00	274,000.00
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	338,000.00	119,999.82	1,000.00	223,000.00
Other debts, . . . . .	80,500.00	10,500.00	3,000.00	3,500.00
<b>Total debt, . . . . .</b>	<b>\$768,500.00</b>	<b>\$304,402.94</b>	<b>\$95,825.00</b>	<b>\$745,200.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>15,370.42</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$768,500.00</b>	<b>\$304,402.94</b>	<b>\$80,454.58</b>	<b>\$745,200.00</b>

*Group 5.*

PURPOSES OF CREATION.	Webster Population 10,018	Arlington Population 9,668	Natick Population 9,609	Greenfield Population 9,156
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Jan. 31, 1907	Feb. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	\$3,000.00	—	—
Schools (including buildings and sup- plies), . . . . .	\$61,000.00	120,450.00	\$41,301.88	\$64,500.00
Other public buildings, . . . . .	—	52,000.00	1,000.00	—
Highways and bridges, . . . . .	—	—	45,500.00	—
Parks and playgrounds, . . . . .	—	18,698.64	—	5,000.00
Sewerage and drainage, . . . . .	2,000.00	115,000.00	270,665.00	12,000.00
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	113,900.00	326,000.00	165,700.00	—
Other debts, . . . . .	—	9,000.00	82,500.00	6,000.00
<b>Total debt, . . . . .</b>	<b>\$176,900.00</b>	<b>\$644,148.64</b>	<b>\$606,666.88</b>	<b>\$87,500.00</b>
<b>Less sinking funds, . . . . .</b>	<b>40,989.61</b>	<b>99,528.18</b>	<b>38,581.47</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$135,910.39</b>	<b>\$544,620.46</b>	<b>\$568,085.41</b>	<b>\$87,500.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.*  
*Group 6.*

PURPOSES OF CREATION.	Danvers Population 9,063	Amesbury Population 8,840	Methuen Population 8,676	Ware Population 8,594
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906	Feb. 28, 1907
Electric light and gas, . . . . .	\$54,900.00	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	\$500.00	\$15,000.00	—
Schools (including buildings and sup- plies), . . . . .	28,000.00	—	26,300.00	\$22,800.00
Other public buildings, . . . . .	12,500.00	—	—	18,600.00
Highways and bridges, . . . . .	—	—	4,500.00	8,350.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	71,300.00	16,500.00
Trust funds borrowed for town pur- poses, . . . . .	—	—	3,378.76	—
Water works, . . . . .	100,500.00	267,000.00	226,309.40	25,200.00
Other debts, . . . . .	20,000.00	52,100.00	3,100.00	1,000.00
<b>Total debt, . . . . .</b>	<b>\$215,900.00</b>	<b>\$319,600.00</b>	<b>\$349,888.16</b>	<b>\$92,450.00</b>
<b>Less sinking funds, . . . . .</b>	<b>16,163.56</b>	<b>18,655.20</b>	<b>63,707.17</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$199,736.44</b>	<b>\$300,944.80</b>	<b>\$286,180.99</b>	<b>\$92,450.00</b>

*Group 7.*

PURPOSES OF CREATION.	Winchester Population 8,242	West Springfield Population 8,101	North Attleborough Population 7,878	Dedham Population 7,774
Fiscal Year Ending,	Dec. 31, 1906	Feb. 28, 1907	Jan. 31, 1907	Jan. 31, 1907
Electric light and gas, . . . . .	—	—	\$104,035.00	—
Fire and police (including buildings and apparatus), . . . . .	—	—	4,500.00	\$4,000.00
Schools (including buildings and sup- plies), . . . . .	\$128,500.00	\$10,500.00	24,200.00	113,400.00
Other public buildings, . . . . .	9,000.00	12,000.00	—	—
Highways and bridges, . . . . .	36,000.00	—	18,200.00	31,200.00
Parks and playgrounds, . . . . .	62,500.00	—	—	—
Sewerage and drainage, . . . . .	100,000.00	8,000.00	1,000.00	150,000.00
Trust funds borrowed for town pur- poses, . . . . .	—	8,603.31	—	—
Water works, . . . . .	253,000.00	325,000.00	214,400.00	—
Other debts, . . . . .	—	100,000.00	2,500.00	5,000.00
<b>Total debt, . . . . .</b>	<b>\$589,000.00</b>	<b>\$464,103.31</b>	<b>\$368,835.00</b>	<b>\$303,600.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>54,809.71</b>	<b>95,411.85</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$589,000.00</b>	<b>\$409,293.60</b>	<b>\$273,423.15</b>	<b>\$303,600.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 8.*

PURPOSES OF CREATION.	Palmer Population 7,755	Northbridge Population 7,400	Marblehead Population 7,209	Athol Population 7,197
Fiscal Year Ending,	Feb. 15, 1907	Dec. 31, 1906	Feb. 28, 1907	Jan. 31, 1907
Electric light and gas, . . . . .	—	—	\$50,000.00	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$22,400.00	\$44,700.00	79,000.00	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	\$7,500.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	60,000.00	—	259,000.00
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	143,500.00	170,000.00
Other debts, . . . . .	22,000.00	—	1,500.00	26,350.00
<b>Total debt,</b> . . . . .	<b>\$44,400.00</b>	<b>\$104,700.00</b>	<b>\$274,000.00</b>	<b>\$462,850.00</b>
<b>Less sinking funds,</b> . . . . .	<b>—</b>	<b>—</b>	<b>14,440.81</b>	<b>20,717.49</b>
<b>NET DEBT,</b> . . . . .	<b>\$44,400.00</b>	<b>\$104,700.00</b>	<b>\$259,559.19</b>	<b>\$442,132.51</b>

*Group 9.*

PURPOSES OF CREATION.	Spencer Population 7,121	Milton Population 7,054	Winthrop Population 7,034	Montague Population 7,015
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Jan. 1, 1907	Jan. 31, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	\$16,000.00	\$34,969.25	—
Schools (including buildings and sup- plies), . . . . .	—	18,000.00	40,000.00	\$40,000.00
Other public buildings, . . . . .	\$12,600.00	40,000.00	15,800.00	4,000.00
Highways and bridges, . . . . .	—	20,000.00	65,805.00	—
Parks and playgrounds, . . . . .	—	—	11,000.00	—
Sewerage and drainage, . . . . .	11,000.00	20,000.00	11,050.00	—
Trust funds borrowed for town pur- poses, . . . . .	—	26,397.61	—	—
Water works, . . . . .	253,600.00	268,000.00	—	—
Other debts, . . . . .	18,000.00	—	\$5,722.42	—
<b>Total debt,</b> . . . . .	<b>\$295,200.00</b>	<b>\$408,397.61</b>	<b>\$264,346.67</b>	<b>\$44,000.00</b>
<b>Less sinking funds,</b> . . . . .	<b>162,674.16</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT,</b> . . . . .	<b>\$132,525.84</b>	<b>\$408,397.61</b>	<b>\$264,346.67</b>	<b>\$44,000.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 10.*

PURPOSES OF CREATION.	Middle- borough Population 6,888	Braintree Population 6,879	Easthampton Population 6,808	Bridgewater Population 6,754
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Feb. 9, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	\$79,200.00	\$34,700.00	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	39,750.00	38,500.00	\$38,000.00	—
Other public buildings, . . . . .	3,000.00	—	—	—
Highways and bridges, . . . . .	—	—	4,500.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	38,000.00	—	80,600.00	—
Trust funds borrowed for town pur- poses, . . . . .	—	22,500.00	—	—
Water works, . . . . .	—	256,000.00	11,500.00	—
Other debts, . . . . .	26,300.00	—	—	—
<b>Total debt, . . . . .</b>	<b>\$186,250.00</b>	<b>\$351,700.00</b>	<b>\$134,600.00</b>	<b>No debt</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>122,800.45</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$186,250.00</b>	<b>\$228,899.55</b>	<b>\$134,600.00</b>	<b>—</b>

*Group 11.*

PURPOSES OF CREATION.	Norwood Population 6,731	Andover Population 6,632	Whitman Population 6,521	Stoneham Population 6,332
Fiscal Year Ending,	Jan. 31, 1907	Jan. 15, 1907	Jan. 7, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	\$25,000.00	—	—	—
Fire and police (including buildings and apparatus), . . . . .	14,000.00	—	\$14,000.00	—
Schools (including buildings and sup- plies), . . . . .	63,600.00	\$32,000.00	13,300.00	\$38,000.00
Other public buildings, . . . . .	—	—	97,000.00	1,100.00
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	70,000.00	—	88,000.00
Trust funds borrowed for town pur- poses, . . . . .	—	25,000.00	—	—
Water works, . . . . .	75,525.00	141,000.00	120,000.00	114,000.00
Other debts, . . . . .	—	—	—	—
<b>Total debt, . . . . .</b>	<b>\$178,125.00</b>	<b>\$268,000.00</b>	<b>\$244,300.00</b>	<b>\$241,100.00</b>
<b>Less sinking funds, . . . . .</b>	<b>27,158.28</b>	<b>25,519.01</b>	<b>57,417.78</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$150,966.72</b>	<b>\$242,480.99</b>	<b>\$186,882.22</b>	<b>\$241,100.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 12.*

PURPOSES OF CREATION.	Rockland Population 6,287	Saugus Population 6,253	Hudson Population 6,217	Wellesley Population 6,189
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	\$45,000.00	\$25,000.00
Fire and police (including buildings and apparatus), . . . . .	—	—	—	7,000.00
Schools (including buildings and sup- plies), . . . . .	—	\$90,050.00	9,400.00	104,000.00
Other public buildings, . . . . .	\$10,000.00	—	800.00	3,000.00
Highways and bridges, . . . . .	2,000.00	4,000.00	18,000.00	26,000.00
Parks and playgrounds, . . . . .	—	—	—	18,000.00
Sewerage and drainage, . . . . .	—	—	140,000.00	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	51,000.00	64,500.00	98,600.00	287,000.00
Other debts, . . . . .	27,000.00	—	37,500.00	—
<b>Total debt, . . . . .</b>	<b>\$90,000.00</b>	<b>\$158,550.00</b>	<b>\$349,300.00</b>	<b>\$470,000.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>7,860.27</b>	<b>—</b>	<b>145,805.85</b>
<b>NET DEBT, . . . . .</b>	<b>\$90,000.00</b>	<b>\$150,689.73</b>	<b>\$349,300.00</b>	<b>\$324,194.15</b>

*Group 13.*

PURPOSES OF CREATION.	Great Barrington Population 6,152	Stoughton Population 5,959	Winchendon Population 5,933	Maynard Population 5,811
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Dec. 31, 1906	Feb. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$56,300.00	\$29,500.00	\$16,000.00	\$31,200.00
Other public buildings, . . . . .	12,000.00	6,800.00	—	—
Highways and bridges, . . . . .	21,000.00	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	25,000.00	9,665.00	—
Water works, . . . . .	—	231,000.00	\$9,000.00	125,000.00
Other debts, . . . . .	200.00	30,000.00	—	—
<b>Total debt, . . . . .</b>	<b>\$89,500.00</b>	<b>\$322,300.00</b>	<b>\$114,665.00</b>	<b>\$156,200.00</b>
<b>Less sinking funds, . . . . .</b>	<b>35,667.57</b>	<b>8,708.10</b>	<b>—</b>	<b>34,172.48</b>
<b>NET DEBT, . . . . .</b>	<b>\$53,832.43</b>	<b>\$313,591.90</b>	<b>\$114,665.00</b>	<b>\$122,027.52</b>



B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 14.*

PURPOSES OF CREATION.	Blackstone Population 5,786	Reading Population 5,682	Orange Population 5,578	Concord Population 5,421
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Feb. 1, 1907	Feb. 1, 1907
Electric light and gas, . . . . .	—	\$36,000.00	—	\$104,000.00
Fire and police (including buildings and apparatus), . . . . .	—	—	—	5,000.00
Schools (including buildings and sup- plies), . . . . .	\$3,700.00	126,000.00	\$15,800.00	21,000.00
Other public buildings, . . . . .	—	—	—	3,000.00
Highways and bridges, . . . . .	13,832.55	3,750.00	—	6,000.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	33,000.00	102,000.00
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	201,000.00	118,000.00	23,000.00
Other debts, . . . . .	12,000.00	700.00	—	—
<b>Total debt, . . . . .</b>	<b>\$29,532.55</b>	<b>\$367,450.00</b>	<b>\$166,800.00</b>	<b>\$264,000.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>33,758.19</b>
<b>NET DEBT, . . . . .</b>	<b>\$29,532.55</b>	<b>\$367,450.00</b>	<b>\$166,800.00</b>	<b>\$230,241.81</b>

*Group 15.*

PURPOSES OF CREATION.	Westborough Population 5,378	Amherst Population 5,313	Franklin Population 5,244	Ipswich Population 5,205
Fiscal Year Ending,	Dec. 31, 1906	Feb. 1, 1907	Jan. 31, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	\$40,500.00
Fire and police (including buildings and apparatus), . . . . .	—	—	—	1,000.00
Schools (including buildings and sup- plies), . . . . .	\$45,300.00	\$18,000.00	\$5,000.00	2,100.00
Other public buildings, . . . . .	2,000.00	50,000.00	2,000.00	—
Highways and bridges, . . . . .	—	—	—	2,425.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	71,000.00	—	1,000.00	—
Trust funds borrowed for town pur- poses, . . . . .	4,000.00	—	—	—
Water works, . . . . .	142,000.00	—	—	153,000.00
Other debts, . . . . .	15,000.00	27,200.00	—	12,940.00
<b>Total debt, . . . . .</b>	<b>\$279,300.00</b>	<b>\$95,200.00</b>	<b>\$8,000.00</b>	<b>\$211,965.00</b>
<b>Less sinking funds, . . . . .</b>	<b>101,118.31</b>	<b>23,491.40</b>	<b>—</b>	<b>34,136.05</b>
<b>NET DEBT, . . . . .</b>	<b>\$178,181.69</b>	<b>\$71,708.60</b>	<b>\$8,000.00</b>	<b>\$177,828.95</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 16.*

PURPOSES OF CREATION.	Swampscott Population 5,141	Abington Population 5,081	South Hadley Population 5,054	Grafton Population 5,052
Fiscal Year Ending,	Jan. 31, 1907	Dec. 31, 1906	Feb. 1, 1907	Feb. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	\$32,000.00	\$20,000.00	\$41,500.00
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	25,350.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	\$190,600.00	—	18,000.00	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	6,360.00
Water works, . . . . .	140,000.00	104,000.00	—	—
Other debts, . . . . .	167,320.00	—	—	49,500.00
<b>Total debt, . . . . .</b>	<b>\$497,920.00</b>	<b>\$136,000.00</b>	<b>\$63,350.00</b>	<b>\$97,360.00</b>
<b>Less sinking funds, . . . . .</b>	<b>29,936.36</b>	<b>—</b>	<b>32,391.00</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$467,983.64</b>	<b>\$136,000.00</b>	<b>\$30,959.00</b>	<b>\$97,360.00</b>

*Group 17.*

PURPOSES OF CREATION.	Easton Population 4,909	Hingham Population 4,819	Canton Population 4,702	Millbury Population 4,631
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906	Feb. 20, 1907
Electric light and gas, . . . . .	—	\$17,000.00	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	11,800.00	\$16,000.00	\$4,000.00
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	8,135.00
Water works, . . . . .	—	—	109,000.00	—
Other debts, . . . . .	—	—	2,000.00	13,000.00
<b>Total debt, . . . . .</b>	<b>No debt</b>	<b>\$28,800.00</b>	<b>\$127,000.00</b>	<b>\$25,135.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>—</b>	<b>\$28,800.00</b>	<b>\$127,000.00</b>	<b>\$25,135.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 18.*

PURPOSES OF CREATION.	North Andover Population 4,614	Lexington Population 4,530	Rockport Population 4,447	Williamstown Population 4,425
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906	Feb. 28, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$3,000.00	\$51,583.33	\$22,000.00	\$45,000.00
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	166,000.00	244,500.00	114,000.00	—
Other debts, . . . . .	—	2,500.00	—	2,500.00
<b>Total debt, . . . . .</b>	<b>\$169,000.00</b>	<b>\$298,583.33</b>	<b>\$136,000.00</b>	<b>\$47,500.00</b>
<b>Less sinking funds, . . . . .</b>	<b>30,417.51</b>	—	—	—
<b>NET DEBT, . . . . .</b>	<b>\$138,582.49</b>	<b>\$298,583.33</b>	<b>\$136,000.00</b>	<b>\$47,500.00</b>

*Group 19.*

PURPOSES OF CREATION.	Tewksbury Population 4,415	Provincetown Population 4,362	Belmont Population 4,360	Monson Population 4,344
Fiscal Year Ending,	Jan. 31, 1907	Dec. 31, 1906	Dec. 31, 1906	Mar. 4, 1907
Electric light and gas, . . . . .	—	—	\$14,000.00	—
Fire and police (including buildings and apparatus), . . . . .	—	—	5,500.00	—
Schools (including buildings and sup- plies), . . . . .	—	—	100,500.00	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	\$7,900.00	\$3,599.62	53,500.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	63,000.00	—
Trust funds borrowed for town pur- poses, . . . . .	—	8,155.00	—	—
Water works, . . . . .	—	44,200.00	38,250.00	\$43,000.00
Other debts, . . . . .	—	4,500.00	—	—
<b>Total debt, . . . . .</b>	<b>\$7,900.00</b>	<b>\$60,454.62</b>	<b>\$274,750.00</b>	<b>\$43,000.00</b>
<b>Less sinking funds, . . . . .</b>	—	—	50,352.83	—
<b>NET DEBT, . . . . .</b>	<b>\$7,900.00</b>	<b>\$60,454.62</b>	<b>\$224,397.17</b>	<b>\$43,000.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 20.*

PURPOSES OF CREATION.	Barnstable Population 4,336	Warren Population 4,300	Needham Population 4,284	Chelmsford Population 4,254
Fiscal Year Ending,	Dec. 31, 1906	Mar. 1, 1907	Dec. 31, 1906	Feb. 28, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$29,000.00	\$2,960.00	\$36,000.00	\$9,210.00
Other public buildings, . . . . .	—	10,725.00	43,000.00	—
Highways and bridges, . . . . .	76,000.00	4,500.00	—	2,200.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	20,361.37	15,226.74	—	—
Water works, . . . . .	—	—	185,500.00	—
Other debts, . . . . .	—	—	53,000.00	—
<b>Total debt, . . . . .</b>	<b>\$125,361.37</b>	<b>\$33,411.74</b>	<b>\$317,500.00</b>	<b>\$11,410.00</b>
<b>Less sinking funds, . . . . .</b>	<b>250.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$125,111.37</b>	<b>\$33,411.74</b>	<b>\$317,500.00</b>	<b>\$11,410.00</b>

*Group 21.*

PURPOSES OF CREATION.	Mansfield Population 4,245	Fairhaven Population 4,235	Randolph Population 4,034	Walpole Population 4,003
Fiscal Year Ending,	Dec. 31, 1906	Feb. 11, 1907	Dec. 31, 1906	Dec. 31, 1906
Electric light and gas, . . . . .	\$80,000.00	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	\$4,000.00
Schools (including buildings and sup- plies), . . . . .	5,500.00	\$5,000.00	\$3,600.00	20,900.00
Other public buildings, . . . . .	2,960.00	—	—	3,000.00
Highways and bridges, . . . . .	4,000.00	8,000.00	45,070.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	71,700.00	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	138,000.00	90,950.00
Other debts, . . . . .	50,000.00	—	—	—
<b>Total debt, . . . . .</b>	<b>\$142,460.00</b>	<b>\$84,700.00</b>	<b>\$186,670.00</b>	<b>\$118,850.00</b>
<b>Less sinking funds, . . . . .</b>	<b>18,182.90</b>	<b>—</b>	<b>65,490.59</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$124,277.10</b>	<b>\$84,700.00</b>	<b>\$121,179.41</b>	<b>\$118,850.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 22.*

PURPOSES OF CREATION.	Lee Population 3,972	Ludlow Population 3,881	Uxbridge Population 3,881	Dudley Population 3,818
Fiscal Year Ending,	Mar. 9, 1907	Mar. 1, 1907	Dec. 31, 1906	Mar. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	\$31,000.00	\$10,000.00	\$7,000.00
Other public buildings, . . . . .	\$7,000.00	—	—	—
Highways and bridges, . . . . .	7,000.00	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	114,500.00	—
Other debts, . . . . .	—	—	13,500.00	9,440.00
<b>Total debt,</b> . . . . .	<b>\$14,000.00</b>	<b>\$31,000.00</b>	<b>\$138,000.00</b>	<b>\$16,440.00</b>
<b>Less sinking funds,</b> . . . . .	—	—	<b>21,867.94</b>	—
<b>NET DEBT,</b> . . . . .	<b>\$14,000.00</b>	<b>\$31,000.00</b>	<b>\$116,132.06</b>	<b>\$16,440.00</b>

*Group 23.*

PURPOSES OF CREATION.	Dartmouth Population 3,793	Templeton Population 3,783	Wareham Population 3,660	Dracut Population 3,537
Fiscal Year Ending,	Jan. 31, 1907	Feb. 1, 1907	Dec. 31, 1906	Feb. 1, 1907
Electric light and gas, . . . . .	—	\$20,066.67	—	—
Fire and police (including buildings and apparatus), . . . . .	—	2,300.00	—	—
Schools (including buildings and sup- plies), . . . . .	\$9,000.00	9,000.00	\$1,860.00	\$34,000.00
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	28,500.00	3,600.00	9,320.42	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	3,401.20	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	—	4,000.00	—
<b>Total debt,</b> . . . . .	<b>\$37,500.00</b>	<b>\$38,367.87</b>	<b>\$15,180.42</b>	<b>\$34,000.00</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	—
<b>NET DEBT,</b> . . . . .	<b>\$37,500.00</b>	<b>\$38,367.87</b>	<b>\$15,180.42</b>	<b>\$34,000.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 24.*

PURPOSES OF CREATION.	Leicester Population 3,414	Foxborough Population 3,364	Medfield Population 3,314	Pepperell Population 3,268
Fiscal Year Ending,	Feb. 1, 1907	Dec. 31, 1906	Jan. 31, 1907	Mar. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$22,500.00	\$8,500.00	—	—
Other public buildings, . . . . .	—	—	\$600.00	—
Highways and bridges, . . . . .	14,042.00	—	666.64	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	2,700.00	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	32,800.00	—	\$13,100.00
<b>Total debt, . . . . .</b>	<b>\$36,542.00</b>	<b>\$41,300.00</b>	<b>\$3,966.64</b>	<b>\$13,100.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$36,542.00</b>	<b>\$41,300.00</b>	<b>\$3,966.64</b>	<b>\$13,100.00</b>

*Group 25.*

PURPOSES OF CREATION.	Hardwick Population 3,261	Falmouth Population 3,241	Sutton Population 3,173	East Bridgewater Population 3,169
Fiscal Year Ending,	Jan. 31, 1907	Dec. 31, 1906	Mar. 1, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$6,000.00	\$18,000.00	—	\$4,000.00
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	35,000.00	—	2,000.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	206,000.00	—	—
Other debts, . . . . .	—	—	\$12,000.00	—
<b>Total debt, . . . . .</b>	<b>\$6,000.00</b>	<b>\$259,000.00</b>	<b>\$12,000.00</b>	<b>\$6,000.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$6,000.00</b>	<b>\$259,000.00</b>	<b>\$12,000.00</b>	<b>\$6,000.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.*  
*Group 26.*

PURPOSES OF CREATION.	Dalton Population 3,122	Lenox Population 3,058	Nantucket Population 2,930	Oxford Population 2,927
Fiscal Year Ending,	Mar. 1, 1907	Feb. 22, 1907	Dec. 31, 1906	Mar. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	\$8,705.11	\$17,400.00
Other public buildings, . . . . .	—	\$36,000.00	—	5,700.00
Highways and bridges, . . . . .	—	35,000.00	7,000.00	—
Parks and playgrounds, . . . . .	—	—	4,399.92	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	2,000.00	18,000.00	10,000.00
<b>Total debt, . . . . .</b>	<b>No debt</b>	<b>\$73,000.00</b>	<b>\$38,105.03</b>	<b>\$33,100.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>—</b>	<b>\$73,000.00</b>	<b>\$38,105.03</b>	<b>\$33,100.00</b>

*Group 27.*

PURPOSES OF CREATION.	Westport Population 2,867	Billerica Population 2,843	Agawam Population 2,795	Cohasset Population 2,727
Fiscal Year Ending,	Dec. 31, 1906	Feb. 28, 1907	Feb. 28, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	\$31,400.00	\$6,000.00	\$5,500.00
Other public buildings, . . . . .	—	30,000.00	—	14,000.00
Highways and bridges, . . . . .	\$15,000.00	—	9,000.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	90,000.00	12,000.00	—
Other debts, . . . . .	16,600.00	7,160.00	27,000.00	62,679.84
<b>Total debt, . . . . .</b>	<b>\$31,600.00</b>	<b>\$158,560.00</b>	<b>\$54,000.00</b>	<b>\$82,179.84</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>33,862.13</b>	<b>15,216.06</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$31,600.00</b>	<b>\$124,697.87</b>	<b>\$38,783.94</b>	<b>\$82,179.84</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 28.*

PURPOSES OF CREATION.	Holliston Population 2,663	Medway Population 2,650	Holden Population 2,640	Manchester Population 2,618
Fiscal Year Ending,	Dec. 31, 1906	Feb. 1, 1907	Mar. 1, 1907	Feb. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	\$3,000.00	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	\$20,000.00
Other public buildings, . . . . .	—	\$1,470.00	—	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	20,000.00
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	1,309.22
Water works, . . . . .	—	—	55,600.00	60,000.00
Other debts, . . . . .	—	—	—	—
<b>Total debt, . . . . .</b>	<b>No debt</b>	<b>\$1,470.00</b>	<b>\$58,600.00</b>	<b>\$101,309.22</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>—</b>	<b>\$1,470.00</b>	<b>\$58,600.00</b>	<b>\$101,309.22</b>

*Group 29.*

PURPOSES OF CREATION.	North Brookfield Population 2,617	Scituate Population 2,597	Hopkinton Population 2,585	Barre Population 2,558
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Jan. 31, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	\$30,000.00	\$20,000.00	—
Other public buildings, . . . . .	—	—	20,000.00	—
Highways and bridges, . . . . .	—	15,000.00	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	8,186.00	—
Water works, . . . . .	\$71,000.00	—	15,800.00	\$17,000.00
Other debts, . . . . .	—	45,200.00	5,000.00	—
<b>Total debt, . . . . .</b>	<b>\$71,000.00</b>	<b>\$90,200.00</b>	<b>\$68,986.00</b>	<b>\$17,000.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>19,931.28</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$71,000.00</b>	<b>\$90,200.00</b>	<b>\$49,054.72</b>	<b>\$17,000.00</b>



B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 30.*

PURPOSES OF CREATION.	Holbrook Population 2,509	Westford Population 2,413	Lancaster Population 2,406	Groveland Population 2,401
Fiscal Year Ending,	Dec. 31, 1906	Mar. 1, 1907	Mar. 1, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	\$2,000.00
Schools (including buildings and sup- plies), . . . . .	\$5,000.00	—	\$27,000.00	8,600.00
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	2,000.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	5,260.00	—
Water works, . . . . .	138,000.00	—	18,000.00	—
Other debts, . . . . .	19,598.92	\$6,000.00	—	3,100.00
<b>Total debt, . . . . .</b>	<b>\$162,598.92</b>	<b>\$6,000.00</b>	<b>\$50,260.00</b>	<b>\$15,700.00</b>
<b>Less sinking funds, . . . . .</b>	<b>71,840.19</b>	<b>—</b>	<b>—</b>	<b>2,065.29</b>
<b>NET DEBT, . . . . .</b>	<b>\$90,758.73</b>	<b>\$6,000.00</b>	<b>\$50,260.00</b>	<b>\$13,634.71</b>

*Group 31.*

PURPOSES OF CREATION.	Brookfield Population 2,388	Ayer Population 2,386	Somerset Population 2,294	Harwich Population 2,291
Fiscal Year Ending,	Feb. 28, 1907	Mar. 10, 1907	Dec. 31, 1906	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	\$16,000.00	—	—
Other public buildings, . . . . .	—	1,000.00	—	—
Highways and bridges, . . . . .	—	—	—	\$11,350.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	63,000.00	—	—
Other debts, . . . . .	\$25,570.00	—	\$15,000.00	300.00
<b>Total debt, . . . . .</b>	<b>\$25,570.00</b>	<b>\$80,000.00</b>	<b>\$15,000.00</b>	<b>\$11,650.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>13,941.01</b>	<b>13,176.18</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$25,570.00</b>	<b>\$66,058.99</b>	<b>\$1,823.82</b>	<b>\$11,650.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 32.*

PURPOSES OF CREATION.	Groton Population 2,253	Wayland Population 2,220	Kingston Population 2,205	Hanover Population 2,176
Fiscal Year Ending,	Mar. 11, 1907	Feb. 28, 1907	Dec. 31, 1906	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	\$2,800.00	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	12,000.00	\$31,000.00	—
Other debts, . . . . .	\$6,000.00	42,000.00	—	\$12,000.00
<b>Total debt, . . . . .</b>	<b>\$6,000.00</b>	<b>\$56,800.00</b>	<b>\$31,000.00</b>	<b>\$12,000.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>22,616.48</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$6,000.00</b>	<b>\$34,183.52</b>	<b>\$31,000.00</b>	<b>\$12,000.00</b>

*Group 33.*

PURPOSES OF CREATION.	Douglas Population 2,120	Deerfield Population 2,112	Weston Population 2,091	Acton Population 2,089
Fiscal Year Ending,	Mar. 1, 1907	Feb. 15, 1907	Feb. 28, 1907	Mar. 12, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$6,000.00	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	\$3,700.00	—	\$2,000.00
<b>Total debt, . . . . .</b>	<b>\$6,000.00</b>	<b>\$3,700.00</b>	<b>No debt</b>	<b>\$2,000.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$6,000.00</b>	<b>\$3,700.00</b>	<b>—</b>	<b>\$2,000.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 34.*

PURPOSES OF CREATION.	Charlton Population 2,089	Belchertown Population 2,088	Sharon Population 2,085	Norton Population 2,079
Fiscal Year Ending,	Feb. 28, 1907	Feb. 15, 1907	Dec. 31, 1906	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	\$10,200.00	\$16,900.00
Other public buildings, . . . . .	\$1,500.00	—	—	—
Highways and bridges, . . . . .	—	\$1,500.00	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	2,600.00	—	14,194.23	—
Water works, . . . . .	—	—	54,000.00	—
Other debts, . . . . .	—	—	1,100.00	—
<b>Total debt, . . . . .</b>	<b>\$4,100.00</b>	<b>\$1,500.00</b>	<b>\$79,494.23</b>	<b>\$16,900.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>5,631.60</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$4,100.00</b>	<b>\$1,500.00</b>	<b>\$73,862.63</b>	<b>\$16,900.00</b>

*Group 35.*

PURPOSES OF CREATION.	Dighton Population 2,070	Hull Population 2,060	Hopedale Population 2,048	Duxbury Population 2,028
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Dec. 31, 1906	Jan. 1, 1907
Electric light and gas, . . . . .	—	\$94,202.00	—	—
Fire and police (including buildings and apparatus), . . . . .	—	8,500.00	—	\$1,500.00
Schools (including buildings and sup- plies), . . . . .	—	11,600.00	—	7,000.00
Other public buildings, . . . . .	—	—	—	500.00
Highways and bridges, . . . . .	\$11,000.00	61,212.42	—	\$8,000.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	30,150.00	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	8,179.42	—	3,000.00
<b>Total debt, . . . . .</b>	<b>\$11,000.00</b>	<b>\$213,843.84</b>	<b>No debt</b>	<b>\$20,000.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>106,504.68</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$11,000.00</b>	<b>\$107,339.16</b>	<b>—</b>	<b>\$20,000.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS — *Con.*  
*Group 36.*

PURPOSES OF CREATION.	Upton Population 2,024	Stockbridge Population 2,022	Northfield Population 2,017	Auburn Population 2,006
Fiscal Year Ending,	Feb. 1, 1907	Apr. 1, 1907	Feb. 5, 1907	Feb. 28, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$11,000.00	—	\$2,800.00	—
Other public buildings, . . . . .	—	\$6,500.00	4,800.00	\$5,500.00
Highways and bridges, . . . . .	—	—	28,500.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	1,500.00	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	12,000.00	6,300.00	2,000.00	—
<b>Total debt,</b> . . . . .	<b>\$23,000.00</b>	<b>\$14,300.00</b>	<b>\$38,100.00</b>	<b>\$5,500.00</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	—
<b>NET DEBT,</b> . . . . .	<b>\$23,000.00</b>	<b>\$14,300.00</b>	<b>\$38,100.00</b>	<b>\$5,500.00</b>

*Group 37.*

PURPOSES OF CREATION.	West Bridgewater Population 2,006	Dennis Population 1,998	Rehoboth Population 1,991	Sturbridge Population 1,974
Fiscal Year Ending,	Dec. 31, 1906	Dec. 31, 1906	Feb. 5, 1907	Mar. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	\$5,000.00
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	\$18,300.00	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	—	—	2,000.00
<b>Total debt,</b> . . . . .	<b>No debt</b>	<b>\$18,300.00</b>	<b>No debt</b>	<b>\$7,000.00</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	—
<b>NET DEBT,</b> . . . . .	—	<b>\$18,300.00</b>	—	<b>\$7,000.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.*  
*Group 38.*

PURPOSES OF CREATION.	North- borough Population 1,947	Williamsburg Population 1,943	South- borough Population 1,931	Seekonk Population 1,917
Fiscal Year Ending,	Feb. 1, 1907	Feb. 1, 1907	Dec. 31, 1906	Feb. 20, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	\$2,000.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	\$3,750.00	—
Water works, . . . . .	\$4,749.10	\$50,000.00	—	—
Other debts, . . . . .	—	300.00	12,500.00	3,500.00
<b>Total debt, . . . . .</b>	<b>\$4,749.10</b>	<b>\$50,300.00</b>	<b>\$16,250.00</b>	<b>\$5,500.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>3,000.80</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$4,749.10</b>	<b>\$47,299.20</b>	<b>\$16,250.00</b>	<b>\$5,500.00</b>

*Group 39.*

PURPOSES OF CREATION.	Avon Population 1,901	Hadley Population 1,895	Merrimac Population 1,884	Shrewsbury Population 1,866
Fiscal Year Ending,	Dec. 31, 1906	Feb. 15, 1907	Jan. 31, 1907	Feb. 1, 1907
Electric light and gas, . . . . .	—	—	\$10,000.00	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$500.00	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	900.00	—	1,000.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	44,500.00	—	\$4,000.00	\$2,000.00
Other debts, . . . . .	1,500.00	\$48,000.00	2,500.00	2,240.00
<b>Total debt, . . . . .</b>	<b>\$47,400.00</b>	<b>\$48,000.00</b>	<b>\$97,500.00</b>	<b>\$4,240.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$47,400.00</b>	<b>\$48,000.00</b>	<b>\$97,500.00</b>	<b>\$4,240.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 40.*

PURPOSES OF CREATION.	Ashburnham Population 1,851	Georgetown Population 1,840	Swansea Population 1,839	Essex Population 1,790
Fiscal Year Ending,	Dec. 31, 1906	Feb. 1, 1907	Dec. 31, 1906	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	\$16,000.00	—	—
Other public buildings, . . . . .	—	—	—	\$3,000.00
Highways and bridges, . . . . .	—	—	\$5,000.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	\$8,500.00	—	—	—
Other debts, . . . . .	10,000.00	1,500.00	12,000.00	22,128.71
<b>Total debt, . . . . .</b>	<b>\$18,500.00</b>	<b>\$17,500.00</b>	<b>\$17,000.00</b>	<b>\$25,128.71</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>3,490.00</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$18,500.00</b>	<b>\$17,500.00</b>	<b>\$13,510.00</b>	<b>\$25,128.71</b>

*Group 41.*

PURPOSES OF CREATION.	Bourne Population 1,786	Sheffield Population 1,782	Colrain Population 1,780	Hatfield Population 1,779
Fiscal Year Ending,	Dec. 31, 1906	Mar. 1, 1907	Feb. 1, 1907	Mar. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$22,400.00	—	—	—
Other public buildings, . . . . .	—	\$1,000.00	—	—
Highways and bridges, . . . . .	32,100.00	—	\$3,445.00	\$4,600.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	3,325.00	—	—	—
Water works, . . . . .	—	—	—	27,447.00
Other debts, . . . . .	—	1,800.00	—	—
<b>Total debt, . . . . .</b>	<b>\$57,825.00</b>	<b>\$2,800.00</b>	<b>\$3,445.00</b>	<b>\$32,047.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>18,553.00</b>
<b>NET DEBT, . . . . .</b>	<b>\$57,825.00</b>	<b>\$2,800.00</b>	<b>\$3,445.00</b>	<b>\$13,494.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 42.*

PURPOSES OF CREATION.	Townsend Population 1,772	Marshfield Population 1,763	Rutland Population 1,713	Wilbraham Population 1,708
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Mar. 1, 1907	Feb. 22, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$1,000.00	—	\$300.00	—
Other public buildings, . . . . .	500.00	—	11,900.00	—
Highways and bridges, . . . . .	375.00	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	24,000.00	—
Other debts, . . . . .	—	\$23,000.00	33,470.00	—
<b>Total debt, . . . . .</b>	<b>\$1,875.00</b>	<b>\$23,000.00</b>	<b>\$69,670.00</b>	<b>No debt</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$1,875.00</b>	<b>\$23,000.00</b>	<b>\$69,670.00</b>	<b>—</b>

*Group 43.*

PURPOSES OF CREATION.	Shirley Population 1,692	Bellingham Population 1,686	Wilmington Population 1,670	Raynham Population 1,662
Fiscal Year Ending,	Mar. 1, 1907	Feb. 1, 1907	Dec. 31, 1906	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	\$1,750.00	—
Schools (including buildings and sup- plies), . . . . .	—	\$15,500.00	12,160.00	—
Other public buildings, . . . . .	\$8,000.00	—	—	—
Highways and bridges, . . . . .	3,500.00	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	6,632.00	775.00	—
<b>Total debt, . . . . .</b>	<b>\$11,500.00</b>	<b>\$22,132.00</b>	<b>\$14,685.00</b>	<b>No debt</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>3,533.14</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$11,500.00</b>	<b>\$22,132.00</b>	<b>\$11,151.86</b>	<b>—</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 44.*

PURPOSES OF CREATION.	Hamilton Population 1,646	Chatham Population 1,634	Salisbury Population 1,622	Ashland Population 1,597
Fiscal Year Ending,	Feb. 27, 1907	Dec. 31, 1906	Mar. 1, 1907	Jan. 31, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$15,850.00	—	—	—
Other public buildings, . . . . .	11,000.00	—	—	\$6,000.00
Highways and bridges, . . . . .	—	—	\$7,300.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	\$8,904.46	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	16,000.00	3,050.00	—
<b>Total debt, . . . . .</b>	<b>\$26,850.00</b>	<b>\$24,904.46</b>	<b>\$10,350.00</b>	<b>\$6,000.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>8,040.18</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$26,850.00</b>	<b>\$16,864.28</b>	<b>\$10,350.00</b>	<b>\$6,000.00</b>

*Group 45.*

PURPOSES OF CREATION.	West Boylston Population 1,571	Norwell Population 1,534	Shelburne Population 1,515	Buckland Population 1,500
Fiscal Year Ending,	Mar. 1, 1907	Dec. 31, 1906	Feb. 1, 1907	Feb. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	\$15,000.00
Other public buildings, . . . . .	—	—	\$15,000.00	—
Highways and bridges, . . . . .	—	\$1,500.00	1,500.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	5,000.00	—
Trust funds borrowed for town pur- poses, . . . . .	—	3,300.00	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	3,000.00	2,700.00	9,000.00
<b>Total debt, . . . . .</b>	<b>No debt</b>	<b>\$7,800.00</b>	<b>\$24,200.00</b>	<b>\$24,000.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>5,978.87</b>	<b>2,358.44</b>
<b>NET DEBT, . . . . .</b>	<b>—</b>	<b>\$7,800.00</b>	<b>\$18,221.13</b>	<b>\$21,641.56</b>



B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.*  
*Group 46.*

PURPOSES OF CREATION.	Hanson Population 1,490	Newbury Population 1,480	Freetown Population 1,470	Hinsdale Population 1,452
Fiscal Year Ending,	Dec. 31, 1906	Jan. 31, 1907	Dec. 31, 1906	Mar. 5, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	\$10,000.00	\$3,500.00	—
Other public buildings, . . . . .	\$700.00	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	17,400.00	6,802.76	—
<b>Total debt,</b> . . . . .	<b>\$700.00</b>	<b>\$27,400.00</b>	<b>\$10,302.76</b>	<b>No debt</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	—
<b>NET DEBT,</b> . . . . .	<b>\$700.00</b>	<b>\$27,400.00</b>	<b>\$10,302.76</b>	—

*Group 47.*

PURPOSES OF CREATION.	Huntington Population 1,451	Sandwich Population 1,433	Wrentham Population 1,428	Yarmouth Population 1,422
Fiscal Year Ending,	Feb. 1, 1907	Dec. 31, 1906	Jan. 31, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	\$6,000.00	—
Other public buildings, . . . . .	—	—	10,500.00	—
Highways and bridges, . . . . .	—	—	—	\$22,000.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	\$18,800.00	5,740.96	15,000.00
<b>Total debt,</b> . . . . .	<b>No debt</b>	<b>\$18,800.00</b>	<b>\$22,240.96</b>	<b>\$37,000.00</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	—
<b>NET DEBT,</b> . . . . .	—	<b>\$18,800.00</b>	<b>\$22,240.96</b>	<b>\$37,000.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 48.*

PURPOSES OF CREATION.	Carver Population 1,410	West Newbury Population 1,405	Rowley Population 1,388	West Brookfield Population 1,384
Fiscal Year Ending,	Jan. 15, 1907	Jan. 31, 1907	Jan. 1, 1907	Mar. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	\$1,700.00
Schools (including buildings and sup- plies), . . . . .	—	—	\$9,000.00	—
Other public buildings, . . . . .	—	\$2,000.00	6,200.00	3,330.00
Highways and bridges, . . . . .	—	1,600.00	—	1,800.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	\$11,500.00	—	1,950.00	6,800.00
<b>Total debt, . . . . .</b>	<b>\$11,500.00</b>	<b>\$3,600.00</b>	<b>\$17,150.00</b>	<b>\$13,630.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$11,500.00</b>	<b>\$3,600.00</b>	<b>\$17,150.00</b>	<b>\$13,630.00</b>

*Group 49.*

PURPOSES OF CREATION.	Sherborn Population 1,379	Chester Population 1,366	Westminster Population 1,348	Conway Population 1,340
Fiscal Year Ending,	Feb. 1, 1907	Mar. 1, 1907	Feb. 1, 1907	Feb. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	\$8,000.00
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	\$500.00	\$2,800.00	—	1,000.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	1,075.00	3,200.00	—	15,000.00
<b>Total debt, . . . . .</b>	<b>\$1,575.00</b>	<b>\$6,000.00</b>	<b>No debt</b>	<b>\$24,000.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>11,228.81</b>
<b>NET DEBT, . . . . .</b>	<b>\$1,575.00</b>	<b>\$6,000.00</b>	<b>—</b>	<b>\$12,771.19</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 50.*

PURPOSES OF CREATION.	East Longmeadow Population 1,327	Sterling Population 1,315	Plainville Population 1,300	Lunenburg Population 1,293
Fiscal Year Ending,	Feb. 20, 1907	Feb. 1, 1907	Jan. 31, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	-	-	-	-
Fire and police (including buildings and apparatus), . . . . .	-	-	-	-
Schools (including buildings and sup- plies), . . . . .	-	-	\$14,727.80	-
Other public buildings, . . . . .	-	-	-	-
Highways and bridges, . . . . .	-	-	-	-
Parks and playgrounds, . . . . .	-	-	-	-
Sewerage and drainage, . . . . .	-	-	-	-
Trust funds borrowed for town pur- poses, . . . . .	-	\$3,300.00	-	-
Water works, . . . . .	-	-	-	-
Other debts, . . . . .	-	6,300.00	500.00	-
<b>Total debt,</b> . . . . .	<b>No debt</b>	<b>\$9,600.00</b>	<b>\$15,227.30</b>	<b>No debt</b>
<b>Less sinking funds,</b> . . . . .	-	-	-	-
<b>NET DEBT,</b> . . . . .	-	<b>\$9,600.00</b>	<b>\$15,227.30</b>	-

*Group 51.*

PURPOSES OF CREATION.	Acushnet Population 1,284	Cheshire Population 1,281	Pembroke Population 1,261	Millis Population 1,252
Fiscal Year Ending,	Feb. 1, 1907	Mar. 1, 1907	Dec. 31, 1906	Jan. 31, 1907
Electric light and gas, . . . . .	-	-	-	-
Fire and police (including buildings and apparatus), . . . . .	-	-	-	-
Schools (including buildings and sup- plies), . . . . .	\$3,000.00	-	-	-
Other public buildings, . . . . .	-	\$3,400.00	-	-
Highways and bridges, . . . . .	3,800.00	-	\$200.00	-
Parks and playgrounds, . . . . .	-	-	-	-
Sewerage and drainage, . . . . .	-	-	-	-
Trust funds borrowed for town pur- poses, . . . . .	-	-	-	-
Water works, . . . . .	-	-	-	\$30,000.00
Other debts, . . . . .	-	10,240.00	-	3,750.00
<b>Total debt,</b> . . . . .	<b>\$6,800.00</b>	<b>\$13,640.00</b>	<b>\$200.00</b>	<b>\$33,750.00</b>
<b>Less sinking funds,</b> . . . . .	-	-	-	9,413.26
<b>NET DEBT,</b> . . . . .	<b>\$6,800.00</b>	<b>\$13,640.00</b>	<b>\$200.00</b>	<b>\$24,336.74</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 52.*

PURPOSES OF CREATION.	Littleton Population 1,219	New Marlborough Population 1,209	Bedford Population 1,205	Hubbardston Population 1,205
Fiscal Year Ending,	Mar. 1, 1907	Mar. 1, 1907	Feb. 1, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	\$2,000.00	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	2,000.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	\$3,750.00	\$6,500.00	—	\$10,600.00
<b>Total debt,</b> . . . . .	<b>\$3,750.00</b>	<b>\$6,500.00</b>	<b>\$4,000.00</b>	<b>\$10,600.00</b>
<b>Less sinking funds,</b> . . . . .	—	—	<b>3,064.35</b>	—
<b>NET DEBT,</b> . . . . .	<b>\$3,750.00</b>	<b>\$6,500.00</b>	<b>\$935.65</b>	<b>\$10,600.00</b>

*Group 53.*

PURPOSES OF CREATION.	Clarksburg Population 1,200	Rochester Population 1,181	Mattapoisett Population 1,180	Edgartown Population 1,175
Fiscal Year Ending,	Mar. 1, 1907	Jan. 31, 1907	Dec. 31, 1906	Feb. 20, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$2,800.00	—	—	—
Other public buildings, . . . . .	—	—	—	\$4,500.00
Highways and bridges, . . . . .	—	—	—	4,000.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	4,000.00	—	\$5,250.00	—
<b>Total debt,</b> . . . . .	<b>\$6,800.00</b>	<b>No debt</b>	<b>\$5,250.00</b>	<b>\$8,500.00</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	—
<b>NET DEBT,</b> . . . . .	<b>\$6,800.00</b>	—	<b>\$5,250.00</b>	<b>\$8,500.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.*  
*Group 54.*

PURPOSES OF CREATION.	Sudbury Population 1,159	Oak Bluffs Population 1,138	Westwood Population 1,136	Lincoln Population 1,122
Fiscal Year Ending,	Feb. 28, 1907	Feb. 16, 1907	Jan. 31, 1907	Feb. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$1,700.00	\$7,000.00	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	7,000.00	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	26,453.00	—	—	—
Water works, . . . . .	—	—	—	\$74,000.00
Other debts, . . . . .	—	24,500.00	—	—
<b>Total debt,</b> . . . . .	<b>\$28,153.00</b>	<b>\$38,500.00</b>	<b>No debt</b>	<b>\$74,000.00</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	<b>1,786.85</b>
<b>NET DEBT,</b> . . . . .	<b>\$28,153.00</b>	<b>\$38,500.00</b>	—	<b>\$72,213.15</b>

*Group 55.*

PURPOSES OF CREATION.	Tisbury Population 1,120	Topsfield Population 1,095	Erving Population 1,094	Norfolk Population 1,089
Fiscal Year Ending,	Mar. 6, 1907	Feb. 2, 1907	Mar. 1, 1907	Jan. 31, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	\$7,000.00	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	4,000.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	6,000.00	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	—	1,000.00	—
<b>Total debt,</b> . . . . .	<b>No debt</b>	<b>No debt</b>	<b>\$18,000.00</b>	<b>No debt</b>
<b>Less sinking funds,</b> . . . . .	—	—	<b>1,962.35</b>	—
<b>NET DEBT,</b> . . . . .	—	—	<b>\$16,037.65</b>	—

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 56.*

PURPOSES OF CREATION.	Harvard Population 1,077	Middleton Population 1,068	Russell Population 1,053	Orleans Population 1,052
Fiscal Year Ending,	Mar. 5, 1907	Feb. 1, 1907	Feb. 1, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$6,000.00	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	\$10,000.00	\$12,000.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	\$5,600.00	—	4,700.00
<b>Total debt, . . . . .</b>	<b>\$6,000.00</b>	<b>\$5,600.00</b>	<b>\$10,000.00</b>	<b>\$16,700.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$6,000.00</b>	<b>\$5,600.00</b>	<b>\$10,000.00</b>	<b>\$16,700.00</b>

*Group 57.*

PURPOSES OF CREATION.	Southwick Population 1,048	Marion Population 1,029	Stow Population 1,027	Gill Population 1,023
Fiscal Year Ending,	Mar. 5, 1907	Jan. 31, 1907	Mar. 18, 1907	Feb. 15, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$1,814.79	—	\$9,500.00	\$1,000.00
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	1,227.03	—	—	4,430.86
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	\$19,000.00	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	5,800.00	—	2,500.00
<b>Total debt, . . . . .</b>	<b>\$3,041.82</b>	<b>\$24,800.00</b>	<b>\$9,500.00</b>	<b>\$7,930.86</b>
<b>Less sinking funds, . . . . .</b>	<b>227.89</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$2,813.93</b>	<b>\$24,800.00</b>	<b>\$9,500.00</b>	<b>\$7,930.86</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.*  
*Group 58.*

PURPOSES OF CREATION.	West Stockbridge Population 1,023	Charlemont Population 1,002	Enfield Population 973	Longmeadow Population 964
Fiscal Year Ending,	Mar. 1, 1907	Feb. 16, 1907	Mar. 1, 1907	Feb. 15, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	\$5,000.00	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	\$30,000.00
Other debts, . . . . .	—	2,000.00	—	18,000.00
<b>Total debt,</b> . . . . .	<b>No debt</b>	<b>\$7,000.00</b>	<b>No debt</b>	<b>\$48,000.00</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	<b>21,057.83</b>
<b>NET DEBT,</b> . . . . .	—	<b>\$7,000.00</b>	—	<b>\$26,942.17</b>

*Group 59.*

PURPOSES OF CREATION.	Ashfield Population 959	Wellfleet Population 958	Berkley Population 931	Southampton Population 927
Fiscal Year Ending,	Feb. 8, 1907	Dec. 31, 1906	Dec. 31, 1906	Mar. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	\$20,000.00	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	1,753.02	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	\$5,200.00	1,025.00	—	\$10,570.00
<b>Total debt,</b> . . . . .	<b>\$5,200.00</b>	<b>\$22,778.02</b>	<b>No debt</b>	<b>\$10,570.00</b>
<b>Less sinking funds,</b> . . . . .	—	<b>5,436.65</b>	—	—
<b>NET DEBT,</b> . . . . .	<b>\$5,200.00</b>	<b>\$17,341.37</b>	—	<b>\$10,570.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 60.*

PURPOSES OF CREATION.	Wenham Population 924	Mendon Population 922	Nahant Population 922	Lakeville Population 912
Fiscal Year Ending,	Jan. 1, 1907	Feb. 1, 1907	Feb. 28, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$10,500.00	\$11,050.00	\$1,000.00	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	8,000.00	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	3,475.00	—	—	—
Water works, . . . . .	—	—	15,000.00	—
Other debts, . . . . .	—	—	6,500.00	—
<b>Total debt,</b> . . . . .	<b>\$13,975.00</b>	<b>\$11,050.00</b>	<b>\$30,500.00</b>	<b>No debt</b>
<b>Less sinking funds,</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT,</b> . . . . .	<b>\$13,975.00</b>	<b>\$11,050.00</b>	<b>\$30,500.00</b>	<b>—</b>

*Group 61.*

PURPOSES OF CREATION.	Sunderland Population 910	Princeton Population 907	Berlin Population 906	North Reading Population 903
Fiscal Year Ending,	Mar. 1, 1907	Jan. 31, 1907	Jan. 31, 1907	Feb. 17, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	\$10,200.00	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	\$900.00	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	3,150.00	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	1,000.00	—	\$3,000.00
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	2,125.00	1,000.00	—	6,600.00
<b>Total debt,</b> . . . . .	<b>\$6,175.00</b>	<b>\$12,200.00</b>	<b>No debt</b>	<b>\$9,600.00</b>
<b>Less sinking funds,</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT,</b> . . . . .	<b>\$6,175.00</b>	<b>\$12,200.00</b>	<b>—</b>	<b>\$9,600.00</b>



B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 62.*

PURPOSES OF CREATION.	Royalston Population 903	Brimfield Population 894	Becket Population 890	Ashby Population 865
Fiscal Year Ending,	Dec. 31, 1906	Mar. 1, 1907	Feb. 28, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$3,000.00	—	—	\$3,500.00
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	2,000.00	—	—	3,300.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	1,166.60
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	—	—	—
<b>Total debt, . . . . .</b>	<b>\$5,000.00</b>	<b>No debt</b>	<b>No debt</b>	<b>\$7,966.60</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$5,000.00</b>	<b>—</b>	<b>—</b>	<b>\$7,966.60</b>

*Group 63.*

PURPOSES OF CREATION.	Granville Population 865	Petersham Population 855	Lanesborough Population 845	Whately Population 822
Fiscal Year Ending,	Feb. 10, 1907	Feb. 1, 1907	Mar. 13, 1907	Feb. 16, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	\$1,800.00	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	\$7,255.69	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	\$2,000.00	—	—
<b>Total debt, . . . . .</b>	<b>\$1,800.00</b>	<b>\$2,000.00</b>	<b>\$7,255.69</b>	<b>No debt</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$1,800.00</b>	<b>\$2,000.00</b>	<b>\$7,255.69</b>	<b>—</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 64.*

PURPOSES OF CREATION.	Lynnfield Population 797	Bernardston Population 769	Tyngs- borough Population 768	Dana Population 763
Fiscal Year Ending,	Feb. 1, 1907	Mar. 1, 1907	Mar. 1, 1907	Feb. 4, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$3,000.00	—	—	—
Other public buildings, . . . . .	—	—	\$450.00	—
Highways and bridges, . . . . .	—	\$1,500.00	—	—
Parks and playgrounds, . . . . .	9,500.00	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	1,550.00	5,300.00	2,400.00	—
<b>Total debt, . . . . .</b>	<b>\$14,050.00</b>	<b>\$6,800.00</b>	<b>\$2,850.00</b>	<b>No debt</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$14,050.00</b>	<b>\$6,800.00</b>	<b>\$2,850.00</b>	<b>—</b>

*Group 65.*

PURPOSES OF CREATION.	Bolton Population 762	Granby Population 747	Blandford Population 746	Truro Population 743
Fiscal Year Ending,	Mar. 1, 1907	Feb. 1, 1907	Feb. 1, 1907	Dec. 31, 1906
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	\$2,750.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	1,400.00
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	\$735.50	—	\$4,100.00	1,000.00
<b>Total debt, . . . . .</b>	<b>\$735.50</b>	<b>No debt</b>	<b>\$4,100.00</b>	<b>\$5,150.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$735.50</b>	<b>—</b>	<b>\$4,100.00</b>	<b>\$5,150.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.*  
*Group 66.*

PURPOSES OF CREATION.	Cummington Population 740	Brewster Population 739	Egremont Population 721	Leverett Population 703
Fiscal Year Ending,	Feb. 15, 1907	Feb. 2, 1907	Mar. 1, 1907	Feb. 15, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	\$14,500.00	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	\$1,200.00	—	—	—
<b>Total debt, . . . . .</b>	<b>\$1,200.00</b>	<b>\$14,500.00</b>	<b>No debt</b>	<b>No debt</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$1,200.00</b>	<b>\$14,500.00</b>	<b>—</b>	<b>—</b>

*Group 67.*

PURPOSES OF CREATION.	New Salem Population 672	Boxford Population 665	Sandisfield Population 657	Boylston Population 649
Fiscal Year Ending,	Feb. 1, 1907	Feb. 1, 1907	Mar. 20, 1907	Mar. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	—	—	—
<b>Total debt, . . . . .</b>	<b>No debt</b>	<b>No debt</b>	<b>No debt</b>	<b>No debt</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.*  
*Group 68.*

PURPOSES OF CREATION.	Wales Population 645	Dover Population 636	Worthington Population 614	Richmond Population 601
Fiscal Year Ending,	Feb. 28, 1907	Jan. 31, 1907	Feb. 1, 1907	Mar. 15, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$3,300.00	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	—	—	\$5,200.00
<b>Total debt, . . . . .</b>	<b>\$3,300.00</b>	<b>No debt</b>	<b>No debt</b>	<b>\$5,200.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$3,300.00</b>	<b>—</b>	<b>—</b>	<b>\$5,200.00</b>

*Group 69.*

PURPOSES OF CREATION.	Burlington Population 588	Chesterfield Population 563	Hampden Population 561	Savoy Population 549
Fiscal Year Ending,	Feb. 28, 1907	Feb. 1, 1907	Mar. 20, 1907	Mar. 15, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	—	—	—
<b>Total debt, . . . . .</b>	<b>No debt</b>	<b>No debt</b>	<b>No debt</b>	<b>No debt</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.**Group 70.*

PURPOSES OF CREATION.	Otis Population 534	Rowe Population 533	Warwick Population 527	Carlisle Population 523
Fiscal Year Ending,	Feb. 15, 1907	Feb. 16, 1907	Feb. 14, 1907	Feb. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	\$500.00	—	—
Highways and bridges, . . . . .	—	2,500.00	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	700.00	—	\$2,000.00
<b>Total debt,</b> . . . . .	<b>No debt</b>	<b>\$3,700.00</b>	<b>No debt</b>	<b>\$2,000.00</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	—
<b>NET DEBT,</b> . . . . .	—	<b>\$3,700.00</b>	—	<b>\$2,000.00</b>

*Group 71.*

PURPOSES OF CREATION.	Eastham Population 519	Oakham Population 519	Plympton Population 514	Windsor Population 513
Fiscal Year Ending,	Dec. 31, 1906	Mar. 1, 1907	Feb. 1, 1907	Feb. 10, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	—	\$480.00	—
<b>Total debt,</b> . . . . .	<b>No debt</b>	<b>No debt</b>	<b>\$480.00</b>	<b>No debt</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	—
<b>NET DEBT,</b> . . . . .	—	—	<b>\$480.00</b>	—

B.—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.*  
*Group 72.*

PURPOSES OF CREATION.	Halifax Population 494	Wendell Population 480	New Braintree Population 477	Greenwich Population 475
Fiscal Year Ending,	Dec. 31, 1906	Feb. 16, 1907	Feb. 1, 1907	Mar. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$3,600.00	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	\$1,000.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	—	\$500.00	—
<b>Total debt,</b> . . . . .	<b>\$3,600.00</b>	<b>No debt</b>	<b>\$500.00</b>	<b>\$1,000.00</b>
<b>Less sinking funds,</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT,</b> . . . . .	<b>\$3,600.00</b>	<b>—</b>	<b>\$500.00</b>	<b>\$1,000.00</b>

*Group 73.*

PURPOSES OF CREATION.	Westhampton Population 466	Felham Population 460	West Tisbury Population 457	Hawley Population 448
Fiscal Year Ending,	Feb. 1, 1907	Mar. 1, 1907	Mar. 12, 1907	Feb. 15, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	\$1,000.00
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	\$1,000.00	—	500.00
<b>Total debt,</b> . . . . .	<b>No debt</b>	<b>\$1,000.00</b>	<b>No debt</b>	<b>\$1,500.00</b>
<b>Less sinking funds,</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT,</b> . . . . .	<b>—</b>	<b>\$1,000.00</b>	<b>—</b>	<b>\$1,500.00</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.*  
*Group 74.*

PURPOSES OF CREATION.	Monterey Population 444	Paxton Population 444	Phillipston Population 442	Hancock Population 434
Fiscal Year Ending,	Mar. 9, 1907	Jan. 31, 1907	Jan. 31, 1907	Mar. 4, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	\$4,000.00	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	430.00	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	\$875.00	\$5,900.00	—	\$1,000.00
<b>Total debt,</b> . . . . .	<b>\$875.00</b>	<b>\$5,900.00</b>	<b>\$4,430.00</b>	<b>\$1,000.00</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	—
<b>NET DEBT,</b> . . . . .	<b>\$875.00</b>	<b>\$5,900.00</b>	<b>\$4,430.00</b>	<b>\$1,000.00</b>

*Group 75.*

PURPOSES OF CREATION.	Florida Population 424	Dunstable Population 412	Leyden Population 408	Middlefield Population 399
Fiscal Year Ending,	Feb. 13, 1907	Mar. 1, 1907	Feb. 14, 1907	Feb. 1, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	\$300.00	—	—	—
Other public buildings, . . . . .	—	—	\$2,000.00	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	3,300.00	\$1,120.00	—	—
<b>Total debt,</b> . . . . .	<b>\$3,600.00</b>	<b>\$1,120.00</b>	<b>\$2,000.00</b>	<b>No debt</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	—
<b>NET DEBT,</b> . . . . .	<b>\$3,600.00</b>	<b>\$1,120.00</b>	<b>\$2,000.00</b>	<b>—</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.*  
*Group 76.*

PURPOSES OF CREATION.	Plainfield Population 382	Shutesbury Population 374	Heath Population 356	Washington Population 339
Fiscal Year Ending,	Jan. 31, 1907	Mar. 20, 1907	Feb. 15, 1907	Mar. 10, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	\$2,700.00	—	—	—
<b>Total debt,</b> . . . . .	<b>\$2,700.00</b>	<b>No debt</b>	<b>No debt</b>	<b>No debt</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	—
<b>NET DEBT,</b> . . . . .	<b>\$2,700.00</b>	—	—	—

*Group 77.*

PURPOSES OF CREATION.	Boxborough Population 324	Chilmark Population 322	Prescott Population 322	Mashpee Population 317
Fiscal Year Ending,	Mar. 2, 1907	Feb. 20, 1907	Feb. 15, 1907	Feb. 2, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	\$2,000.00
Other public buildings, . . . . .	\$2,500.00	—	—	900.00
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	300.00	—	—	—
<b>Total debt,</b> . . . . .	<b>\$2,800.00</b>	<b>No debt</b>	<b>No debt</b>	<b>\$2,900.00</b>
<b>Less sinking funds,</b> . . . . .	—	—	—	—
<b>NET DEBT,</b> . . . . .	<b>\$2,800.00</b>	—	—	<b>\$2,900.00</b>



B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.*  
*Group 78.*

PURPOSES OF CREATION.	Tyringham Population 314	Goshen Population 277	Alford Population 275	Tolland Population 274
Fiscal Year Ending,	Mar. 26, 1907	Feb. 1, 1907	Mar. 6, 1907	Feb. 25, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	\$2,200.00	—	—	—
Highways and bridges, . . . . .	1,750.00	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	\$12,495.85	—	\$7,000.00
<b>Total debt, . . . . .</b>	<b>\$3,950.00</b>	<b>\$12,495.85</b>	<b>No debt</b>	<b>\$7,000.00</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,721.17</b>
<b>NET DEBT, . . . . .</b>	<b>\$3,950.00</b>	<b>\$12,495.85</b>	<b>—</b>	<b>\$4,278.83</b>

*Group 79.*

PURPOSES OF CREATION.	Monroe Population 269	Peru Population 268	Montgomery Population 259	Gay Head Population 178
Fiscal Year Ending,	Mar. 9, 1907	Mar. 4, 1907	Mar. 1, 1907	Feb. 16, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	\$200.00	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	600.00	\$1,200.00	\$1,950.00	—
<b>Total debt, . . . . .</b>	<b>\$800.00</b>	<b>\$1,200.00</b>	<b>\$1,950.00</b>	<b>No debt</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>\$800.00</b>	<b>\$1,200.00</b>	<b>\$1,950.00</b>	<b>—</b>

B—STATEMENT OF PUBLIC DEBT AND SINKING FUNDS FOR TOWNS—*Con.*  
*Group 80.*

PURPOSES OF CREATION.	Gosnold Population 161	Holland Population 151	New Ashford Population 100	Mount Washington Population 87
Fiscal Year Ending,	Mar. 1, 1907	Mar. 7, 1907	Mar. 12, 1907	Mar. 13, 1907
Electric light and gas, . . . . .	—	—	—	—
Fire and police (including buildings and apparatus), . . . . .	—	—	—	—
Schools (including buildings and sup- plies), . . . . .	—	—	—	—
Other public buildings, . . . . .	—	—	—	—
Highways and bridges, . . . . .	—	—	—	—
Parks and playgrounds, . . . . .	—	—	—	—
Sewerage and drainage, . . . . .	—	—	—	—
Trust funds borrowed for town pur- poses, . . . . .	—	—	—	—
Water works, . . . . .	—	—	—	—
Other debts, . . . . .	—	—	\$1,300.00	—
<b>Total debt, . . . . .</b>	<b>No debt</b>	<b>No debt</b>	<b>\$1,300.00</b>	<b>No debt</b>
<b>Less sinking funds, . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NET DEBT, . . . . .</b>	<b>—</b>	<b>—</b>	<b>\$1,300.00</b>	<b>—</b>

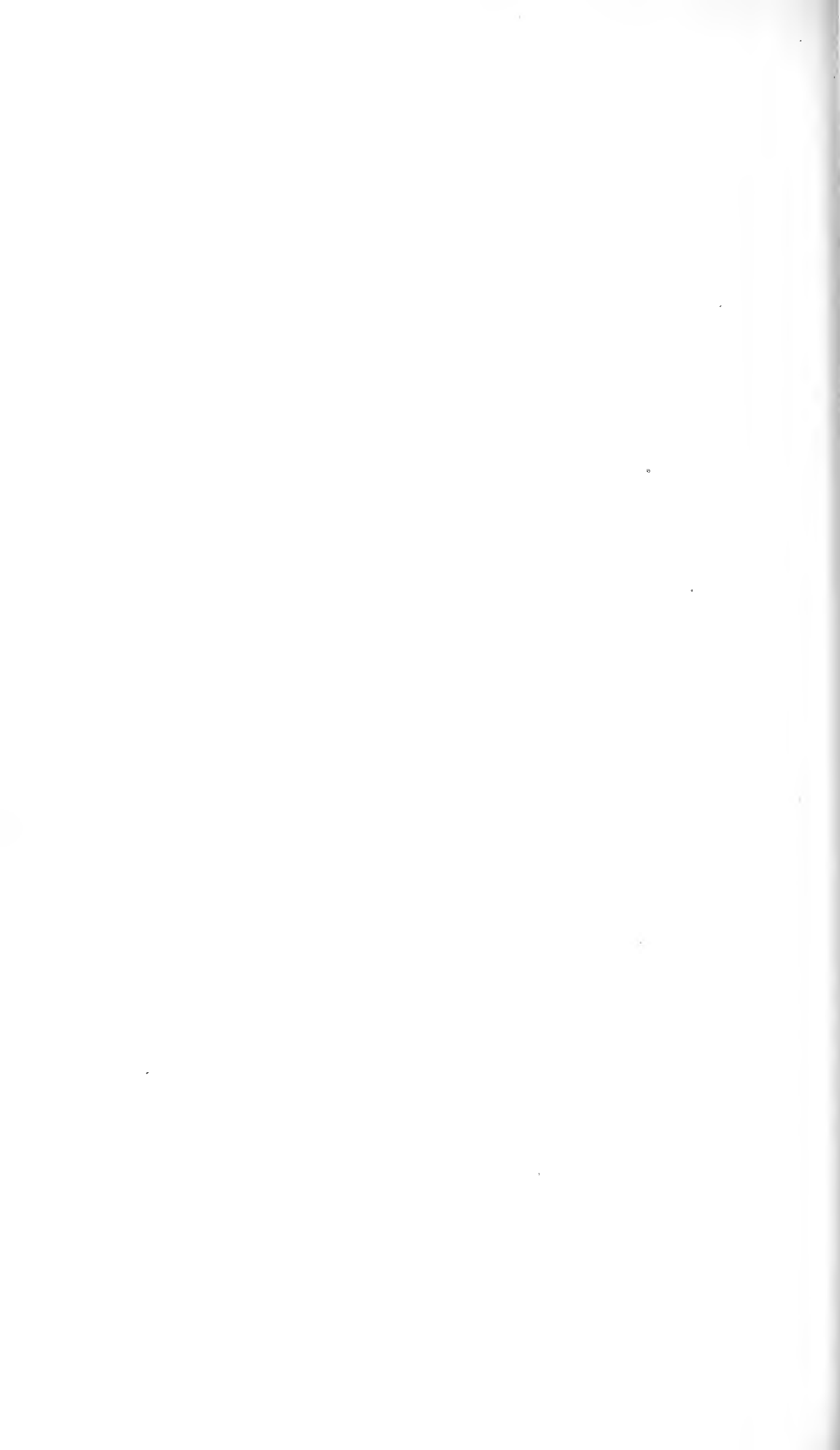
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